

The Gazette



of India

PUBLISHED BY AUTHORITY

No. 27] NEW DELHI, SATURDAY, JULY 2, 1960/ASADHA 11, 1882

NOTICE

The undermentioned Gazettes of India Extraordinary were published upto the 22nd June, 1960 :—

Issue No.	No. and date	Issued by	Subject
117	S.O. 1530, dated 20th June, 1960.	Ministry of Information and Broadcasting.	Approval of films specified therein.
118	S. O. 1531, dated 21st June, 1960.	Ministry of Law	Declaration regarding Bye-election to the Council of States by the elected Members of the Andhra Pradesh Legislative Assembly.
119	S. O. 1532, dated 22nd June, 1960.	Ministry of Commerce and Industry.	Appointment of a body of persons for making a full investigation into the circumstances of M/s. India Electric Works Limited, Calcutta.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

PART II—Section 3—Sub-section (ii)

Statutory orders and notifications issued by the Ministries of the Government of India (other than the Ministry of Defence) and by Central Authorities (other than the Administrations of Union Territories).

ELECTION COMMISSION, INDIA

New Delhi, the 20th June 1960

S.O. 1608.—In pursuance of sub-rule (4) of rule 134 of the Representation of the People (Conduct of Elections and Election Petitions) Rules, 1956, the Election Commission hereby notifies the name of the person shown in column 1 of

the Schedule below who having been a contesting candidate for election to the House of the People from the constituency specified in column 2 thereof at the bye-election held in 1960 has, in accordance with the decision given today by the Election Commission under sub-rule (3) of the said rule, failed to lodge any account of his election expenses and will accordingly become subject to the disqualification under clause (c) of section 7 of the Representation of the People Act, 1951 (Act 43 of 1951) on the expiration of two months from the date of the said decision.

SCHEDULE

Name of contesting candidate:

Name of constituency:

1
Shri Maiku, V. Rau Karna, District Unnao (U.P.)
UNNAO

2
Unnao

[No. UP-P/361/60-Bye(217/12872).]

By Order,

K. K. SETHI, Under Secy.

MINISTRY OF FINANCE

(Department of Expenditure)

New Delhi, the 2nd July 1960

S.O. 1609.—In pursuance of clause (3) of article 77 of the Constitution and of all other powers enabling him in this behalf, the President is pleased to make the following amendment in the Delegation of Financial Powers Rules, 1958 (issued vide S.O. No. 2614 in the Gazette of India dated the 20th December, 1958) namely:—

Amendment No. 55.

In the said Rules, serial No. 12 of the Annexure to Schedule V may be substituted as under:—

Col. 1	Col. 2	Col. 3	Col. 4
12	Motor vehicles (i) Purchase.	..	In the case of purchase of vehicles (including motor cycles, motor boats and launches) other than those to be used as staff cars, if a specific provision has been made in the budget and has been approved by the Finance Ministry at the pre-budget stage, the Departments of the Central Government may sanction such purchases themselves but these powers may not be exercised by re-appropriation of funds from other heads. In all other cases, the previous consent of the Finance Ministry will be necessary.
	(ii) Maintenance upkeep and repairs.	Full powers.	

[No. F.12(41)-E.II(A)/60.]

S.O. 1610.—In pursuance of clause (3) of article 77 of the Constitution and of all other powers enabling him in this behalf, the President is pleased to make the following amendment in the Delegation of Financial Powers Rules, 1958

(issued *vide* S.O. No. 2614 in the Gazette of India dated the 20th December, 1958), namely:—

Amendment No. 56

In the said Rules, the 'full-stop' occurring at the end of rule 14 may be changed into a 'colon' and the following 'Proviso' may be added thereafter:—

"Provided, however, that a proposal under clause (a) or (b) may not be referred to the Ministry of Finance for concurrence if the value of the transaction is below Rs. 20 lakhs."

[No. F. 12(43)-E.II(A)/60.]

S.O. 1611.—In pursuance of clause (3) of article 77 of the Constitution and of all other powers enabling him in this behalf, the President is pleased to make the following amendment in the Delegation of Financial Powers Rules, 1958 (issued *vide* S.O. No. 2614 in the Gazette of India dated the 20th December, 1958), namely:—

Amendment No. 57

In Schedule I to the Rules, the existing entry at serial No. 2 under 'B-Ministry of Education', *viz.* "Principal, Central Institute of Education" may be deleted.

[No. F. 12(52)-E.II(A)/60.]

K. P. SIRCAR, Dy. Secy.

(Department of Economic Affairs)

New Delhi, the 22nd June 1960

S.O. 1612.—In exercise of the powers conferred by sub-section (1) of section 38A of the Banking Companies Act, 1949 (10 of 1949) the Central Government hereby appoints, with effect from the forenoon of the 15th December, 1959 and until further orders, Shri Pranjivan Devidas Dalal, Court Receiver and Official Liquidator, Bombay, to be the Court Liquidator attached to the High Court at Bombay for the purposes specified in the said section, *vice* Dr. D. R. Banaji.

[No. F. 2(24)-BC/39.]

R. K. SESHADRI, Dy. Secy.

(Department of Economic Affairs)

New Delhi, the 22nd June 1960

S.O. 1613.—The notification of the Government of India issued in the Ministry of Finance No. S.O. 1232, dated the 10th May, 1960 is hereby cancelled.

[No. F. 3(1)-W&M/60.]

S.O. 1614.—In exercise of the powers conferred by clause (b) of rule 4 of the Public Debt Rules, 1946, the Central Government hereby specifies, in relation to any security to be issued by that Government under sub-clause (b) of clause (2) of section 2 of the Public Debt, Act, 1944 (18 of 1944), the form thereof for the purposes of that Act:

FORM

Government of India

Dated the _____

The President of India hereby promises to pay to.....

..... on demand, the sum of Rs.

2. Interest at the rate of one and a half per cent per annum would be paid on the aforesaid amount from the date of the issue of this Note to the date on which the Note is discharged. Interest would be paid by half-yearly payments

on the 1st day of June and the 1st day of December in every year, and where the Note is discharged before either of the dates aforesaid, interest up to the date of discharge would be paid along with the discharge value.

3. This Note is non-negotiable.

By order of the President of India.

Governor, Reserve Bank of India.

[No. F. 3(1)-W&M/60.]

SHIV NAUBH SINGH, Jt. Secy.

an Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 17th day of June 1960.

ISSUE DEPARTMENT

Liabilities	Rs.	Rs.	Assets	Rs.	Rs.
Notes held in the Banking Department .	33,42,63,000		A. Gold Coin and Bullion:—		
Notes in circulation	1859,19,17,000		(a) Held in India	117,76,03,000	
Total Notes issued		1892,61,80,000	(b) Held outside India	
			Foreign Securities	148,00,89,000	
			TOTAL OF A		265 76 92,000
			B. Rupee Coin		125-45,02,000
			Government of India Rupee Securities		1501 39,86,000
			Internal Bills of Exchange and other commercial paper
TOTAL LIABILITIES		1892,61,80,000	TOTAL ASSETS		1892,61,80,000

Dated the 22nd day of June, 1960.

H. V. R. IENGAR,
Governor.

[No. F. 3(2)-BC/60.]

A. BAKSI, Jt. Secy.

(Department of Economic Affairs)

New Delhi, the 28th June 1960

THE BOMBAY REORGANISATION

(REMOVAL OF DIFFICULTIES) ORDER No. 2

S.O. 1616.—In exercise of the powers conferred by section 95 of the Bombay Reorganisation Act, 1960 (11 of 1960), the President hereby makes the following Order, namely:

(i) This Order may be called the Bombay Reorganisation (Removal of Difficulties) Order No. 2.

(ii) It shall come into force at once.

2. The liability of the State of Bombay in respect of pensions drawn in a State other than Maharashtra or Gujarat shall be the liability of the State of Maharashtra, subject to the adjustments to be made in accordance with the provisions of paragraph 3 of the Eleventh Schedule to the Bombay Reorganisation Act, 1960, as if such pensions had been drawn in any treasury in the State of Maharashtra under paragraph 1 thereof.

(Sd.) RAJENDRA PRASAD,

President.

[No. 14(5)-B/60.]

K. P. MATHRANI, Addl. Secy.

CENTRAL BOARD OF REVENUE

INCOME-TAX

New Delhi, the 25th June 1960

S.O. 1617.—In exercise of the powers conferred by sub-section (4) of Section 5 of the Indian Income-tax Act, 1922 (11 of 1922), the Central Board of Revenue hereby makes the following further amendments to its notification S.O. 660 No. 35 Income-tax dated the 22nd April, 1958 namely:—

In the schedule annexed to the said notification for sub-head "V-Bombay North" Read "V-Gujarat".

This notification shall have effect from the 1st July, 1960.

Explanatory Note

NOTE.—The amendments have been necessitated on account of the redesignation of the Commissioner's charge.

(The above note does not form a part of the notification but is intended to be merely clarificatory).

[No. 71 (F. No. 50/6/60-IT).]

S.O. 1618.—In exercise of the powers conferred by sub-section (4) of Section 5 of the Indian Income-tax Act, 1922 (11 of 1922), the Central Board of Revenue hereby makes the following amendments in the Schedule appended to its notification S.O. 660 No. 35 Income-tax dated the 22nd April, 1958 namely:—

In the said Schedule for the sub-head "VI-Bombay South" Read "VI-Poona".

This notification shall have effect from the 1st July, 1960.

Explanatory Note

NOTE.—The amendments have been necessitated on account of the redesignation of the Commissioner's charge.

(The above note does not form a part of the notification but is intended to be merely clarificatory).

[No. 72 (F. No. 50/23/59-IT)]

V. BALASUBRAMANIAN, Under Secy.

ESTATE DUTY

New Delhi, the 1st July 1960

S.O. 1619.—In exercise of the powers conferred by sub-section (1) of section 85 of the Estate Duty Act, 1953 (34 of 1953), the Central Board of Revenue hereby makes, with effect from the 1st July, 1960, the following amendments in the Estate Duty Rules, 1953,* the same having been previously published as required by the said sub-section, namely:—

THE ESTATE DUTY (AMENDMENT) RULES, 1960.

1. These Rules may be called the Estate Duty (Amendment) Rules, 1960.
2. In rule 2 of the Estate Duty Rules, 1953 (hereinafter referred to as the principal Rules), clause (b) shall be omitted.
3. Rule 17 of the principal Rules shall be omitted.
4. In clause (c) of sub-rule (1) of rule 18 of the principal Rules, for the words "Imperial Bank of India" the words "State Bank of India" shall be substituted.
5. In sub-rule (3) of rule 19 of the principal Rules, the words "from the date of deposit to the date of death" shall be inserted at the end.
6. In the principal Rules in Part IX "Delivery and Preparation of Accounts" in the sub-heading for the figures and word "57, 61 and 72" the figures and word "56 and 72" shall be substituted.
7. In rule 20 of the principal Rules,—

- (a) in sub-rule (1), for the words, letters and figure "shall be in Form ED 1", the words, letters, brackets and figures "shall, in cases where death occurred before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958), be in Form ED 1" shall be substituted;
- (b) in sub-rule (2), for the word and figures "section 57" the words, figures and brackets "sub-section (1) of section 56" shall be substituted;
- (c) sub-rule (3) shall be omitted.

8. After rule 20 of the principal Rules, the following rule shall be inserted, namely:—

"20A. *Form of account where death takes place on or after the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958).*—Notwithstanding anything contained in rule 20—

- (1) the account required to be delivered under sub-section (3) of section 53 of the Act shall, in cases where death occurred on or after the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958) be in Form ED 1A appended to these rules and the supplementary account mentioned in sub-section (4) of the said section shall be in the same form duly adopted to suit the requirements of the items included therein;
- (2) the account to be annexed to the affidavit of valuation mentioned in clause (a) of sub-section (1) of section 56 of the Act shall also be in Form ED 1A in cases referred to in sub-rule (1) of this rule;
- (3) all such accounts shall show the principal value of each item of property comprised in the estate with full details together with the basis of valuation. Such valuation may be ascertained by the accountable person either by estimating it himself or if ascertained with professional assistance, the certificate of the qualified valuer shall be appended;
- (4) the Controller may at his discretion accept the Form of account substantially similar to the prescribed Form;

- (5) where a grant of representation is not required and an exemption from duty is claimed by reason of the smallness of the estate, the account may be delivered in Form ED 5A in cases referred to in sub-rule (1) of this rule.”.

9. In rule 22 of the principal Rules, after the words, brackets and figures “sub-rule (1) or (2) of rule 20”, the words, brackets, letter and figures “or under sub-rule (1) or sub-rule (2) of rule 20A” shall be inserted.

10. In rule 25 of the principal Rules—

- (i) in sub-rule (2), for the figures “57” the figures “56” shall be substituted;
- (ii) in sub-rule (3), for the words, brackets and figures “sub-section (1) of section 84” wherever they occur, the words, letter and figures “section 20A” shall be substituted.

11. For rule 26 of the principal Rules, the following shall be substituted, namely:—

“26. *Forms.*—(1) An application for a certificate under section 67 of the Act shall be in Form ED 2.

(2) A certificate under sub-section (2) of section 57 of the Act shall be in Form ED 3.

(3) A certificate under section 67 or section 68 or section 69 of the Act shall be in Form ED 4.

(4) A discharge certificate where no duty is payable shall be in Form ED 6.

(5) (a) Except where it is issued in pursuance of an order under section 20A or sub-section (1) of section 57, the notice of demand under section 73 shall be in Form ED 7 and shall be accompanied by the assessment Form ED 8;

Provided that the assessment form need not accompany the notice in cases where a penalty or interest has been levied subsequent to the assessment order and it is not practicable to include the amount of the penalty or interest in the assessment form.

(b) The notice of demand under section 73 to be served on the accountable person in pursuance of an order under sub-section (1) of section 57 shall be in Form ED 7A.

(c) The notice of demand under section 73 to be served on the Principal Officer of a company in pursuance of an order under section 20A shall be in Form ED 7B.

(6) The appeal to the Central Board of Revenue under section 63 of the Act as it stood before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958), shall be in Form ED 9.

Every memorandum of appeal shall be in duplicate and shall be accompanied by a certified copy of the order appealed against.

(6A) The appeal to the Appellate Controller under section 62 of the Act shall be in Form ED 9A. Every memorandum of appeal shall be in duplicate and shall be accompanied by a certified copy of the order appealed against.

(6B) The appeal to the Appellate Tribunal under section 63 of the Act shall be in Form ED 9B. The memorandum of appeal shall be in triplicate and shall be accompanied by (i) the original copy of the order appealed against or a certified copy thereof together with a copy of the same, and (ii) two copies of the order of the Assistant Controller or Deputy Controller relating thereto.

(7) An application requiring the Central Board of Revenue to refer to the High Court any question of law arising out of an order passed under sub-section (3) of section 63 of the Act as it stood before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958), shall be in Form ED 10.

(7A) An application requiring the Appellate Tribunal to refer to the High Court any question of law arising out of an order passed under sub-section (5) of section 63 of the Act shall be in Form ED 10A.

- (8) An application for relief under Article VI of the Double Taxation (Estate Duty) Avoidance Agreement between the Government of India and the Government of United Kingdom shall be in Form ED 11.
- (9) An application for election under clause (b) of Article XI of the Double Taxation (Estate Duty) Avoidance Agreement between the Government of India and the Government of United Kingdom shall be in Form ED 12.
- (10) An application requiring the Central Board of Revenue to refer the question of disputed value to the arbitration of two valuers under sub-section (4) of section 63 of the Act as it stood before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958), shall be in Form ED 13.
- (10A) An application requiring the Appellate Tribunal to refer the question of disputed value to the arbitration of two valuers under sub-section (6) of section 63 of the Act shall be in Form ED 13A."

12. Rule 27 of the principal Rules shall be omitted.

13. In the principal Rules, for the heading above rule 28 and rule 28, the following shall be substituted, namely:—

"Particulars to be furnished by companies and corporations regarding stocks, shares or other securities held by a deceased person.

[Section 20A and 84].

28. *Particulars to be furnished by a foreign company.—*

For the purposes of section 20A of the Act, a company to which that section applies shall furnish to the Assistant Controller or the Deputy Controller who performs the functions of the Income-tax Officer under the Income-tax Act in relation to the company—

- (i) name of the deceased member or debenture-holder;
- (ii) last known address;
- (iii) date of death;
- (iv) date of lodgment or notification of probate or letters of administration or of notice of death;
- (v) description of shares, debentures or stock with (distinctive numbers) held in the company by the member or debenture-holder at the time of his death;
- (vi) nominal value per share, stock or debenture;
- (vii) market value per share, debenture or stock at date of death;
- (viii) basis of valuation;
- (ix) total market value of holding;
- (x) names and addresses of trustees, administrators or any other legal representatives."

14. For rule 29 of the principal Rules, the following rule shall be substituted, namely:—

"29. Particulars to be furnished by an Indian company or a corporation.—(1) A company to which sub-section (1) of section 84 of the Act or a corporation to which sub-section (2) of that section applies shall furnish the particulars mentioned in sub-rule (2) to the Assistant Controller or the Deputy Controller who performs the functions of the Income-tax Officer under the Income-tax Act in relation to the company or the corporation, as the case may be.

(2) (a) Where any transfer of a part or whole of the shares, stocks, debenture or other securities standing in the name of the deceased has been registered in the books of the company or corporation and such transfer has been made for valuable consideration—

- (i) name of the deceased member or holder of debentures or other securities;
- (ii) last known address;

- (iii) date of death;
 - (iv) name and address of the transferee;
 - (v) description of the shares, stocks, debentures or other securities transferred (with distinctive numbers);
 - (vi) nominal value per share, stock, debenture or other security transferred;
 - (vii) amount of consideration paid by the transferee;
 - (viii) name and address of the transferor to whom or of the broker through whom, the consideration was paid;
 - (ix) description of any other shares, stocks, debentures or other securities still standing in the name of the deceased on the date of furnishing the particulars.
- (b) Where no transfer of any shares, stocks, debentures or other securities standing in the name of the deceased has been registered on the date of furnishing the particulars—
- (i) name and address of the deceased member or holder of debentures or other securities;
 - (ii) last known address;
 - (iii) date of death;
 - (iv) description of shares, stocks, debentures or other securities in the name of the deceased (with distinctive numbers);
 - (v) nominal value per share, stock, debenture or other security;
 - (vi) market value per share, stock, debenture or other security at date of death;
 - (vii) basis of valuation;
 - (viii) total market value of the holdings;
 - (ix) name and address of the trustee administrator or other legal representative of the deceased;
 - (x) whether any application has been received from any person for the transfer of such shares, stocks, debentures or other securities, if so, name and address of the person who has applied for transfer.”.

15. For rule 23A of the principal Rules, the following rules shall be substituted, namely:—

“29A. *Particulars to be furnished by an Indian company or a corporation in case of the death of a joint holder of shares, stocks, debentures or other securities.*—Where a company within the meaning of the Companies Act, 1956 (1 of 1956) or a corporation established by a Central, State or Provincial Act has knowledge through any of its principal officers of the death of any of the joint holders of shares, stocks, debentures or other securities in the company or the corporation, it shall within three months of the receipt of intimation of death furnish the following particulars to the Assistant Controller or the Deputy Controller who performs the functions of the Income-tax Officer under the Income-tax Act in relation to that company or corporation—

- (i) the name of the deceased joint holder;
- (ii) last known address;
- (iii) date of death;
- (iv) the name and address of every other person holding the shares, stocks, debentures or other securities jointly with the deceased joint holder;
- (v) the description of the shares, stocks, debentures or other securities so held jointly (with distinctive numbers);
- (vi) the nominal value per share, stock, debenture or other security held jointly immediately before the death of the joint holder;
- (vii) the beneficial interest of the deceased joint holder in the shares, stocks, debentures or other securities, if known;

- (viii) market value per share, stock debenture or other security at date of death;
- (ix) basis of valuation;
- (x) total market value of the shares, stocks, debentures or other securities jointly held on the date of the death of the deceased;
- (xi) the name and address of the trustee, administrator or other legal representative of the deceased, if known."

16. Rule 36 of the principal Rules shall be omitted.

17. In sub-rule (1) of rule 39 of the principal Rules, after the words "is required to be made at the instance of the appellant", the words, brackets and figures "in cases where death occurred before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958)" shall be inserted.

18. After rule 39 of the principal Rules, the following rule shall be inserted, namely:—

"39A. *Procedure for referring the question of disputed value to the arbitration of two valuers under sub-section (6) of section 63.*—(1) If the reference to the arbitration of two valuers is to be made at the instance of the appellant, he shall make an application to the Appellate Tribunal in Form ED 13A nominating his valuer therein. On receipt of such application the Appellate Tribunal shall call upon the respondent to nominate his valuer. On receipt of the nominations of both the appellant and the respondent, the Appellate Tribunal shall pass an order referring the dispute to the two valuers referred to above, who shall for the purposes of these rules be referred to as the Committee of Arbitration.

- (2) If the reference to the arbitration of two valuers is made at the instance of the Appellate Tribunal, that Tribunal shall communicate to the appellant and the respondent its intention to refer the question of disputed valuation to the arbitration of two valuers and shall require the appellant and the respondent to nominate their valuers. The appellant and the respondent shall within one month from the date of receipt of the Appellate Tribunal's communication intimate the name and address of the valuer nominated by each. On receipt of the intimation from the appellant and the respondent, the Appellate Tribunal shall make an order appointing the two valuers to act as the Committee of Arbitration.
- (3) If the Committee of Arbitration requires any information or documents for deciding the reference, it shall be entitled to call for such information or documents from the appellant or from the respondent, as the case may be.
- (4) The Committee of Arbitration shall notify to the appellant and the respondent at least fourteen days before the date of hearing, the date, time and place fixed for the hearing.
- (5) Any application to the Committee of Arbitration for adjournment of the hearing shall be made so as to reach the Committee at least seven days before the date of hearing, but the Committee of Arbitration may refuse to grant an adjournment if it is satisfied that there are no sufficient grounds for adjournment.
- (6) Where on the day fixed for the hearing of the reference or on any other day to which the hearing may be adjourned, the appellant does not appear, the Committee may in its discretion decide the reference *ex parte* on its merits.
- (7) Any person eligible to represent the appellant in any estate duty proceeding by virtue of section 83 of the Act may, if specifically authorised for the purpose by the appellant, represent the appellant before the Committee of Arbitration.
- (8) Any officer of the Central Government or any legal practitioner may, if specifically authorised for the purpose by the Controller, represent the Controller before the Committee of Arbitration.

- (9) As soon as the decision of the Committee of Arbitration is ready, the Committee shall communicate such decision duly authenticated by both the valuers to the Appellate Tribunal.
- (10) (a) If any vacancy occurs in the Committee of Arbitration on account of transfer, leave or otherwise, the appellant or the respondent, as the case may be, shall forthwith nominate another person to fill up the vacancy.
- (b) The Committee as reconstituted may, however, continue the proceeding from the stage at which it was left by its predecessor:
Provided that either party shall be entitled to a rehearing of the proceeding or any part thereof by the Committee as reconstituted, if it so demands.
- (11) All communications intended for the Committee of Arbitration shall be addressed to the Registrar, Income-tax Appellate Tribunal, Queens Road, Bombay.
- (12) The fees to be paid to the valuers shall be according to a scale which shall be fixed by the Central Government from time to time in this behalf.
- (13) The costs of arbitration shall be calculated on the basis of the valuation placed by the Controller on the disputed property and shall be deposited by the appellant with the Tribunal along with the application.
- (14) Where the question of valuation is referred at the instance of the Appellate Tribunal, the cost of arbitration proceedings shall be borne by the Central Government.
- (15) Where the properties in dispute are to be valued by valuers of different categories, a separate application shall be made for each category of property and it shall be open to the appellant and the respondent to nominate a separate valuer for each category.
- (16) Any difference between the costs deposited on the basis of the Controller's valuation and the costs actually payable on the basis of the valuation made by the Committee of Arbitration shall be paid or refunded, as the case may be, within one month from the date of the decision of the Committee."

19. In the principal Rules, in sub-rule (1) of rule 40, after the words, brackets and figures "nominated under the second proviso to sub-section (4) of section 63", the words, brackets and figures "as it stood before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958)" shall be inserted.

20. After rule 40 of the principal Rules, the following rules shall be inserted, namely:—

- "40A. *Procedure for referring the question of valuation to a third valuer under the proviso to sub-section (6) of section 63.*—(1) The procedure laid down in sub-rules (3) to (16) of rule 39A shall apply *mutatis mutandis* to hearings by the third valuer nominated under the proviso to sub-section (6) of section 63.
- (2) Any vacancy occurring in the office of such valuer for any reason shall be filled in the same manner as the initial appointment.
- (3) Where the reference to the arbitration of two valuers has been made at the instance of the appellant, the costs of any reference made to a third valuer shall be deposited by the appellant, within one month of receipt of intimation by him that a third valuer has been nominated. Where the reference to the arbitration of two valuers has been made by the Appellate Tribunal, the cost of any reference made to a third valuer shall be met by the Central Government.
- 41 *Qualification of certain persons to appear as authorised representatives*—Any person may, if authorised by the person accountable in writing in this behalf, represent him for the purpose of section 83 provided—
 - (i) such person is an income-tax practitioner as defined in clause (iv) of sub-section (2) of section 61 of the Income-tax Act;

(ii) he has at any time before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958), appeared before any Income-tax authority in his capacity as income-tax practitioner; and

(iii) he is not disqualified to represent an assessee in any income-tax proceeding by reason of any direction made under sub-section (3) of section 61 of the Income-tax Act.

42. *Terms on which period referred to in sub-section (3) of section 53 may be extended.*—Where the Controller is satisfied that there are reasonable grounds for allowing an extension of the period referred to in sub-section (3) of section 53, and the accountable person files an affidavit stating the approximate value of the estate liable to duty to the best of his knowledge and furnishes security to the satisfaction of the Controller for the payment of estate duty due thereon, the Controller may in his discretion extend such period, provided the accountable person agrees to pay interest on the duty determined under section 58 at six per cent per annum for the period of extension."

21. In the principal Rules—

- (1) after Form ED 1, the form shown in Appendix I shall be inserted;
- (2) for Forms ED 2 and ED 3, the forms shown in Appendix II shall respectively be substituted;
- (3) after Form ED 5, the form shown in Appendix III shall be inserted;
- (4) for Forms ED 6 and ED 7, the forms shown in Appendix IV shall respectively be substituted;
- (5) after Form ED 7, the forms shown in Appendix V shall be inserted;
- (6) for Form ED 8, the form shown in Appendix VI shall be substituted;
- (7) after Form ED 9, the forms shown in Appendix VII shall be inserted;
- (8) after Form ED 10, the form shown in Appendix VIII shall be inserted;
- (9) after Form ED 13, the form shown in Appendix IX shall be inserted.

APPENDIX I

GOVERNMENT OF INDIA

E.D. 1-A.

ESTATE DUTY

(See Rule 20-A)

In the Office of the Controller of Estate Duty, Range/Circle.....

NOTE.—Form 1-E issued herewith contains the notes to which reference is made in this Form by numbers or letters enclosed in brackets.

In the estate of deceased.

I/We ⁽¹⁾ make oath/affirm and declare as follows:—

1. I am/We are the person/persons liable under the Estate Duty Act, 1953, to deliver an account of the estate of the abovementioned deceased and to pay the duty thereon under the said Act.

2. That the deceased died on the day of 19 .. at and was aged years. He/She was at the time of death domiciled in ⁽²⁾

3. The First Part of the ACCOUNT No. 1, hereto annexed, is a true account of the particulars and value, as at the date of the deceased's death, so far as I/we have been able to ascertain the same, of all the movable property of the deceased, whether in possession or reversion, within the States of India, exclusive of what the deceased may have been possessed of or entitled to as a trustee and not beneficially, but including any such movable property over which the deceased had and exercised by will a general power of appointment.

The gross value thereof, as at the date of the deceased's death, was Rs. as per account No. I, (First Part).

4. The Second Part of the ACCOUNT No. 1, hereto annexed, is a true account of the particulars and value, as at the date of the deceased's death, so far as I/we have been able to ascertain the same, of all the immovable property except agricultural land, situate in the States of India, to which the deceased was entitled for an interest not ceasing on his/her death, including any immovable property except agricultural land, over which the deceased exercised by will a general power of appointment, but exclusive of property which the deceased may have been possessed of or, entitled, to as a trustee and not beneficially.

The gross value thereof, as at the date of the deceased's death, was Rs.
..... as per Account No. 1 (Second Part).

5. The Third Part of the ACCOUNT No. 1, hereto annexed, is a true account of the particulars and value, as at the date of the deceased's death, so far as I/we have been able to ascertain in the same, of all agricultural land situate in the States of India, to which the deceased was entitled for an interest not ceasing on his/her death including any agricultural land over which the deceased exercised by will a general power of appointment, but exclusive of agricultural land which the deceased may have been possessed of or entitled to as a trustee and not beneficially.

6. The Fourth Part of the ACCOUNT No. 1, hereto annexed, is a true account of the particulars and value, as at the date of the deceased's death, so far as I/we have been able to ascertain the same, of cesser of interest in joint property of a Hindu family governed by the Mitakshra, Marumakkattayam or Aliyasantana law situate in the States of India and of the interests in such property of the lineal descendants of the deceased.

7. The ACCOUNT No. 2⁽³⁾, hereto annexed, is a true account of the particulars and gross value, as at the date of the deceased's death, so far as I/we have been able to ascertain the same, of all the movable property of the deceased, whether in possession or reversion, situate out of the States of India, exclusive of what the deceased may have been possessed of or entitled to as a trustee and not beneficially, but including any such movable property over which the deceased had and exercised by will a general power of appointment.

8. There was ⁽⁴⁾ other movable property of which the deceased was at the time of his/her death competent to dispose within the meaning of sub-section (1) of section 3 of the Act. The particulars and value thereof, as at the date of the deceased death, so far as I/we have been able to ascertain the same are truly set forth in the ACCOUNT No. 3(a), hereto annexed.

9. The deceased had ⁽⁵⁾ general power to charge money on immovable property. The particulars of such power are set forth in the ACCOUNT No. 3(b), hereto annexed.

10. ⁽⁶⁾ I/we have not been able to ascertain the precise amount or value of the movable property referred to in Exhibit annexed to ACCOUNTS Nos. 1, 2, 3(a) and 3(b), although I/we have made the fullest possible enquiries, but so far as the amount and value can now be estimated, they are stated in ACCOUNT(S) No(s) by reference to the said Exhibit, which contains all the particulars of such property known to me/us. I/we undertake, as soon as the amount and value are fully ascertained to bring in a full account thereof and to pay both the additional duty (if any) payable thereon for which I/we am/are or may be liable, and any further duty, payable by reason thereof, for which I/we am/are or may be liable on the other property mentioned in this declaration.

11. The First Part of the SCHEDULE No. 1, hereto annexed, contains a true and particulars list of the debts due and owing from the deceased at the time of his/her death to persons resident within the States of India, or due to persons resident out of the said States, but contracted to be paid in any such State or charged on property situate within any such State with the names and addresses of the several persons to whom the same are respectively due, and the descriptions and amounts of such debts.

The Second Part of the said Schedule contains a true and particular statement of the allowances under Section 44, on account of debts by way of dower, payable out of the estate of the deceased.

The Third Part of the same Schedule contains a true account of the funeral expenses of the deceased.

12. The SCHEDULE No. 2⁽⁵⁾, hereto annexed, contains a true and particular list of the debts due and owing from the deceased at the time of his/her death to persons resident out of the State of India (other than debts contracted to be paid in any such States, or charged on property situate within any such States, which have been entered in the SCHEDULE No. 1) with the names and addresses of the several persons to whom the same are respectively due, and the descriptions and the amount of such debts. The SCHEDULE No. 2 contains also a true statement of the amount of any duty payable in any foreign country by reason of the deceased's death in respect of property situate in that foreign country, and included in the ACCOUNT No. 2.

13. The said debts in the said SCHEDULES Nos. 1 and 2 are payable by law out of property comprised in the said ACCOUNTS Nos. 1 and 2 respectively. They were incurred by the deceased *bona fide* for full consideration ⁽⁷⁾ in money or money's worth wholly for the deceased's own use and benefit. They are not, nor are any of them, debts which are primarily payable out of any immovable property ⁽⁸⁾ or debts in respect whereof there is a right to reimbursement from any other property or person ⁽⁹⁾.

14. The SCHEDULE No. 3 hereto annexed, contains a true and particular list of the debts and encumbrances which were subsisting charges at the deceased's death on the immovable property except agricultural land comprised in the said ACCOUNT No. 1, or on some part or parts thereof, with the particulars of the instruments by which the debts and encumbrances were secured or created, and the names and addresses of the several persons to or in whom the said debts and encumbrances are now due or vested.

The said debts and encumbrances were incurred or created by the deceased, or by some one or more of his/her predecessors in title. In so far as they were incurred by the deceased, or were created by a disposition made by him/her, they were incurred or created *bona fide* for full consideration in money or money's worth, wholly for the deceased's own use and benefit, and they take effect out of his/her interest. The said debts and encumbrances are not, nor are any of them, primarily chargeable upon any other property, and they are not debts or encumbrances in respect whereof there is a right to reimbursement from any other property or person ⁽⁹⁾.

15. The SCHEDULE No. 4, hereto annexed, contains a true and particular list of the debts and encumbrances which were subsisting charges at the deceased's death on the agricultural land comprised in the said ACCOUNT No. 1 or on some part or parts thereof, with the particulars of the instruments by which debts and encumbrances were secured or created and the names and addresses of the several persons to or in whom the said debts and encumbrances are now due or vested.

The said debts and encumbrances were incurred or created by the deceased, or by some one or more of his/her predecessor in title. In so far as they were incurred by the deceased or were created by a disposition made by him/her they were incurred or created *bona fide* for full consideration in money or money's worth wholly for the deceased's own use and benefit, and they take effect out of his/her interest. The said debts and encumbrances are not, nor are any of them, primarily chargeable upon any other property and they are not debts or encumbrances in respect whereof there is a right to reimbursement from any other property or person.

16. That the deceased made no gifts in contemplation of death, ⁽¹⁰⁾ save those described and valued in Exhibit which have been entered in ACCOUNT No.

17. That the deceased made no disposition of property within two years of his/her death purporting to operate as an immediate gift *inter vivos* whether by way of transfer, delivery, declaration of trust, settlement upon persons in succession, or otherwise, save ⁽¹⁰⁾ those described and valued in Exhibit which have been entered in ACCOUNT(S) No.(s)

18. That the deceased made no disposition of property at any time in respect of which the donee did not assume *bona fide* possession to the immediate and entire exclusion of the donor, or where a benefit was reserved or secured to the deceased by contract or otherwise save those described and valued in Exhibit which have been entered in ACCOUNT(S) No.(s)

19. That there is no other property falling under the following descriptions ⁽¹⁰⁾ save those described and valued in Exhibit which have been entered in the appropriate accounts as indicated in Exhibit

(a) Property in which the deceased or some other person had an interest which ceased on the death of the deceased.

(b) Property which the deceased had enjoyment of or interest in for life, or for some period determinable by reference to his/her death, under an expressed or implied trust in a settlement made by himself/herself.

(c) Property which the deceased caused to be vested in himself/herself and some other person jointly either by disposition, or purchase, so that the other person takes by survivorship.

(d) The deceased's severable share of property of which he/she was a joint tenant or joint owner with another or others.

(e) Policies which the deceased effected on his/her life, and kept up wholly or partly for the benefit of a donee, whether nominee or assignee.

(f) Annuities or other interests which the deceased either alone or by arrangement with any person purchased or provided, including annuities purchased or provided wholly or partially by some person who was at any time entitled to any property derived from the deceased.

(g) Gifts by way of creation of a burden or release of a right.

20. That to the best of my/our knowledge and belief there is no other property under any title whatsoever in respect of which duty is chargeable on the death of the deceased.

I/We ⁽¹¹⁾ swear/affirm that the statements in paragraphs are true and that the statements in paragraphs are made upon information received by me/us and solemnly and sincerely believed to be true.

1. Signed.....

Address.....

2. Signed.....

Address.....

Declared on oath or affirmation ⁽¹²⁾

before me this.....day of.....19....

at.....by the above named

.....who

personally known to

is/areme,

identified by

†Signed.....

Designation

*If there are more persons than two making the declaration, here insert the signatures and addresses of all the remaining persons.

†This may be sworn or affirmed before any Magistrate or other Court, or before a person having by law authority to receive evidence. The designation of the Magistrate, Court or person should be added below the signature.

ACCOUNT No. 1—(FIRST PART)

Moveable Property situate in the States of India

	Nominal value of Securities	Market price of Securities at the date of death	Gross principal value at the date of death
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
Stocks, Bonds or Funds (including Treasury Bills) of the Central Government or State Governments, as per Form 1-A annexed.			
Stocks, or other Securities of local authorities in India, as per Form 1-A annexed.			
Stocks, Bonds, Funds, etc. of other Governments or foreign countries, and Stocks, Debentures, or Bonds of Municipal or other Corporations, or Public Authorities, etc., in foreign countries, as per Form 1-A.			

(1)	(2)	(3)	(4)
Stocks, Shares, Bonds or Debentures, of Companies, as per Form 1-A annexed (A). (The denomination of each share or stock unit should be stated.)	Rs.	Rs.	Rs.
Uncashed dividends and interest, dividends declared, and interest accrued due, in respect of the above investments, to date of death, as per statement annexed (B).			
			Gross principal value at the date of death Rs.
Money in hand or house			
Money in Bank (C)	{ (1) On current account, including accrued interest (2) On deposit, including accrued interest as per statement annexed.		
Money at the Post Office or other Savings Bank, Building of Co-operative Society, etc., as per statement annexed.			
Money out on mortgage, and interest thereon to date of death, as per statement annexed.			
Money out on bonds, bills, promissory notes and other securities, and interest thereon to date of death, as per statement annexed.			
Book debts, as per statement annexed			
Other debts, as per statement annexed			
Unpaid purchase money of immovable property contracted in life time of the deceased to be sold, as per statement annexed.			
Deceased's interests in proceeds of sale of immovable property subject to a trust for sale, whether actually sold or not, as per statement annexed (D).			
Property over which the deceased had and exercised by will a general power of appointment, as per statement annexed (D).			
Property over which the deceased had, but did not exercise, a general power of appointment, and which, by default of exercise of the power of appointment, belonged to the deceased absolutely, as per statement annexed (D).			
Policies of insurance and bonuses (if any) thereon, on the life of the deceased as per statement annexed.			
Household goods, furniture, books, plate, any wearing apparels including any precious or semi-precious stones or ornaments sewn into the wearing apparel, etc. (E).	{ If sold, realised gross Rs. if sold, estimated at Rs.		
Jewellery watches, trinkets, etc. (E).	{ if sold, realised gross Rs. if unsold, estimated at Rs.		
Motor cars, carriages, horses, harness, saddlery, etc. (E).	{ if sold, realised gross Rs. if unsold, estimated at Rs.		
Stock in trade, live and dead farming stock, implements, or agricultural purposes, etc.	{ if sold, realised gross Rs. if unsold, estimated at Rs. if taken over at a price Rs.		
Goodwill of business	{ if valued according to custom of trade if neither, estimated at Rs.		
Profits of business from 19 to date of death			
Ships and shares of ships registered at ports in India, as per statement annexed (F).			
Profits of same to date of death, (G) estimated at			
The deceased's share in movable and immovable property as, a partner in the firm of as per Balance Sheet annexed signed by the surviving partners.			

	Gross principal value at the date of death
Balance Sheet is not available, estimated at	Rs.
Rents of the deceased's own immovable property due prior to the death, but not received by the deceased, (G) estimated at	Rs.
Apportionment of the rents of the deceased's immovable property to date of death, (G) estimated at	Rs.
Income accrued due, but not received prior to the death arising from im- movable and movable property in which the deceased had a life or other limited interest, viz., (D).	Rs.
Apportionment of income from such source to date of death	Rs.
Any other income apportioned where necessary, to which the deceased was entitled at his/her death (e.g., pensions, annuities, director's fees, etc.) as per statement annexed	Rs.
Any interest in expectancy, as per statement annexed (j)	Rs.
Other movable property not comprised under the foregoing heads, viz.	Rs.
Gross Movable Property carried to item I of the Summary	

ACCOUNT No. I—(SECOND PART)

Immovable Property (including leaseholds) other than agricultural land situate in the
States of India

Each item of property should be listed and particulars should be given in Form I-B in respect of land and any interest in expectancy in immovable property should also be stated (K).	Gross annual value at the date of death	Gross principal value at the date of death
	2	3
	Rs.	Rs.
Gross Value carried to item XII of the Summary		

To be signed by the person(s) making oath or affirmation.

ACCOUNT No. I—(THIRD PART)

Agricultural land situate in the States of India

Each item of agricultural land should be listed and particulars should be given in Form I-C, in respect of agricultural land and any interest in expectancy in agricultural land should also be stated.	Gross annual value at the date of death	Gross principal value at the date of death.
	2	3
	Rs.	Rs.
Gross Value carried to item XVIII of the Summary.		

To be signed by the person(s) making oath or affirmation.

ACCOUNT No. 1—(FOURTH PART)

Cesser of interest in joint family property of a Hindu family governed by Mitakshara/Maramakkattayam/or Aliyasantana law.

Principal value of the family property
(Each item of the property should be listed and particulars should be given in Form I-D, in respect of all properties belonging to the joint family with details of any gifts, transfers, settlements or trusts, etc., made by the family within 2 years of the death of the deceased)

Deceased's interest therein
Principal value of the deceased's interest ceasing

1

2

3

Name of the karta of the family	Names of the members of the family who would be entitled to share, if partition took place immediately before death of the deceased, their relationship to the deceased and their share.	Interest of all lineal descendants of the deceased in family property	Age of the deceased	If the deceased was below 18 years of age, whether a lineal male ascendant of the deceased was a co-parcener in the family
4	5	6	7	8

To be signed by the person(s) making oath or affirmation.

ACCOUNT No. 2

Movable Property situate outside the States of India, which is not saleable or transferable in any such States.

Note.—Property saleable or transferable in such States should be included in Account No. 1 (First Part)

Particulars of the Property

Local situation

Principal value at the date of death.

1

2

3

Rs.

Gross Value
Less cost of administration or realisation (not exceeding 5 per cent.).

Net Value carried to item VI of the Summary

To be signed by the person(s) making oath or affirmation.

3(b).—An account of money which the deceased had, at the time of death, a general power to charge on immovable property whether the power was exercised by will or not.

Short material particulars of disposition conferring the power	Particulars of property	Principal value at the date of death
1	2	3
3(a).		Rs.
	Gross Value	..
	Net Value	
3(b).—(i) Where the power was exercised (as per statement annexed) Rs.		
(ii) Where the power was not exercised (as per statement annexed) Rs.		
Total of 3(a) and 3(b) carried to item VIII of the Summary.		

To be signed by the person(s) making oath or affirmation.

(Where the debts on the deceased's movable property exceed the value thereof and the deficiency is a proper deduction for Estate Duty purposes against the deceased's immovable property deduction of such deficiency may be taken in Schedule No. 3).

Name and address of creditor	Description of debt (including date and no short particulars of any security for the debt)	Amount
1	2	3
<i>Read Notes (H) and (I).</i>		Rs.

Total of First Part

To be signed by the person(s) making oath or affirmation.

SCHEDULE No. 1—(SECOND PART)

A statement of the allowances claimed under clause (d) of Section 44 on account of debt by way of dower

Amount
Rs.

Total of Second Part.

SCHEDULE No. 1—(THIRD PART)

An account of the funeral expenses of the deceased

Amount
(actual or Rs. 1,000
whichever is less)
Rs.

Total of Third Part.

Total of First, Second and Third Parts.

To be signed by the person(s) making oath or affirmation.

SCHEDULE No. 2

An account of the debts due and owing from the deceased to persons resident out of the States of India, other than debts contracted to be paid in any such State, or charged on property situate within any such State, which have been entered in the Schedule No. 1.

Name and address of creditor	Description of debt (including date and short particulars of any security for the debt)	Amount
1	2	3

Read Note (M)

Rs.

TOTAL

To be signed by the person(s) making oath or affirmation.

SCHEDULE No. 3

*An account of the debts and encumbrances upon the immovable property in Account No. 1 (Second part).

(Where the debts on the deceased's immovable property exceed the value thereof, and the deficiency is a proper deduction for Estate Duty purposes against the deceased's movable property, deduction of such deficiency may be taken in Schedule No. 1.)

Nature of debts or encumbrances and by whom created	Short material particulars of security with date of, and names of the parties to, any deed	Short particulars of property charged to identify it in above account	Names and addresses of persons to or in whom the debts or encumbrances are now due or vested	Amount of debt or encumbrances
1	2	3	4	5

Rs.

*Read Notes (H) and (L).

To be signed by the person(s) making oath or affirmation.

SCHEDULE No. 4

An account of the debts and encumbrances upon agricultural land in Account No. 1. (Third Part).

(Where the debts on the deceased's agricultural lands exceed the value thereof and the deficiency is a proper deduction for Estate Duty purposes against the deceased's other immovable or movable properties, deduction of such deficiency may be taken in appropriate Schedule).

Nature of debts or encumbrances and by whom created	Short material particulars of security with date of, and names of the parties to, any deed	Short particulars of the agricultural land charged to identify it in the above account	Names and addresses of persons to or in whom the debts or encumbrances are now due or vested	Amount of debts or encumbrances
1	2	3	4	5

Rs.

TOTAL

To be signed by the person(s) making oath or affirmation

SUMMARY

	Rs.	Rs.	Rs
I. Gross movable property in Account No. 1 (First Part)			
II. <i>Deduct</i> —Total of Schedule No. 1			
III. Net movable property in Account No. 1			
IV. Gross movable property in Account No. 2			
V. <i>Deduct</i> —Total of Schedule No. 2			
VI. Net movable property in Account No. 2			
VII. Net movable property in Account Nos. 1 and 2 (Total of III and VI)			
VIII. Net movable property in Account Nos. 3(a) and 3(b)			
IX. Coparcenary interest in movable property of H.U.F. in Account No. 1 (Fourth Part)			
X. Interest of all lineal descendants in movable property of H.U.F. in Account No. 1 (Fourth Part) (for rate purposes only)			
XI. Total net movable property in Account Nos 1, 2, 3 (a) and 3(b) (Total of VII, VIII, IX and X)			
XII. Gross immovable property other than agricultural land in Account No. 1 (Second Part)			
XIII. <i>Deduct</i> —Total of Schedule No. 3			
XIV. Net immovable property other than agricultural land in Account No. 1			
XV. Coparcenary interest in immovable property of H.U.F. other than agricultural land in Account No. 1 (Fourth Part)			
XVI. Interest of all lineal descendants in immovable property of H.U.F. (other than agricultural land) in Account No. 1 (Fourth Part) (for rate purposes only)			
XVII. Total net immovable property other than agricultural land in Account No. 1 (Total of XIV, XV and XVI)			
XVIII. Gross agricultural land in Account No. 1 (Third Part)			
XIX. <i>Deduct</i> —Total of Schedule No. 4			
XX. Net Agricultural land in Account No. 1 (Third Part)			
XXI. Coparcenary interest in agricultural land of H.U.F. in Account No. 1 (Fourth Part)			
XXII. Interest of all lineal descendants in agricultural land of H.U.F. in Account No. 1. (Fourth Part) (for rate purposes only)			
XXIII. Total net agricultural land in Account No. 1 (Third and Fourth Parts) (Total of XX, XXI, XXII)			
XXIV. Total of all immovable property including agricultural land (Total of XVII and XXIII)			
XXV. Total of all movable and immovable property (Total of XI and XXIV)			

Exemptions claimed (N).

E.D.-I-A.

FORM I-A

ESTATE DUTY

Statement of Stocks and Shares to accompany the Estate Duty Account

Amount of stock or No. of shares	Name of company, followed by full des- cription of holding	Nominal value of holding	Market price at the date of death	Principal value: at the date of death
1	2	3	4	5
		Rs.	Rs.	Rs.

To be signed by the person(s) making oath or affirmation.

E.D.-I-A.

FORM I-B

ESTATE DUTY

Statement of Immovable Property (including leasehold) other than agricultural lands

Identification No.	Description of property including situation (if the property is leasehold for years, the unexpired term, as at the date of death of the deceased, should be stated.)	Rental, if let	If unlet, the gross annual value
1	2	3	4
		Rs.	Rs.

Note.—The description and situation of the property should be such as to enable it and its boundaries to be clearly identified.

Nature of deductions from gross annual value	Amount of an- nual deductions	Net annual value	Estimated principal value as at the date of death, and, if since sold, gross amount realised and date of com- pletion of sale
5	6	7	8
	Rs.	Rs.	Rs.

To be signed by the person(s) making oath or affirmation.

E.D.-I-A.

FORM I-C

ESTATE DUTY

Statement of Agricultural land in the States of India

NOTES.—(1) Several allotments of land forming one property or managed as one estate should be entered as one item.

(2) If land is distributed over different States, the aggregate of such land in each State should be shown separately.

Description and situation							
Name of the State	Name of the District	Name of the Police station	Touzi No. or name of Pargana	Identification No. or No. of plots under settlement records	Deceased's share	Nature of the crop (paddy, jute, etc.)	Total acreage
1	2	3	4	5	6	7	8

Crop for one year to the date of death	Rental, if let	If unlet, the gross annual value	Annual deduction, if any	Net annual value	Land revenue payable	Estimated principal value as at the date of death and if since sold, gross amount realised and date of sale	Basis of valuation
9	10	11	12	13	14	15	16

To be signed by the person(s) making oath or affirmation.

E.D.-I-A.

FORM I-D

ESTATE DUTY

Statement of property of the Hindu undivided family governed by Mitakshara, Marumakkattayam or Aliyasantana law of which the deceased was a co-parcener as at the date of death.

Details of				Gross value of the estate
Movable property		Immovable property situated in India		
Situated in India	Situated outside India	Agricultural land (details as in form IC)	Others	
1	2	3	4	5
				Rs.

Gifts of dispositions *bona fide* made by the Family within 2 years of the death of the deceased purporting to operate as an immediate gift *inter vivos* whether by way of transfer, delivery, declaration of trust, settlement upon persons in succession, or otherwise.

Details of debts and
encumbrances

Net value

6

7

8

Rs.

To be signed by the person(s) making oath or affirmation.

E.D.-I-A.

ESTATE DUTY

FORM I-E

Notes to which reference is made in Form E.D.-I by numbers or letters enclosed in brackets.

(1) *Insert* the name, full address and description of each person who joins in the declaration.

(2) Where it is claimed that the deceased was domiciled outside the States of India at the time of his/her death, *insert* the name of the country or the State in which he/she is considered to have been domiciled. The circumstances relied upon to establish such domicile should be set out in a statement attached to the declaration. The domicile of origin should always be given.

(3) Where the deceased died domiciled out of India, the Account No. 2 and Schedule No. 2 should not be filled in.

(4) *Insert* "no" if the fact is so, and strike out all words after "section 3". -

(5) *Insert* "a" or "no" or add "s" to "power", as the fact may require, and if "no", strike out all remainder of paragraph after "property". The paragraph does not refer to the deceased's power in right of ownership to charge money on his/her own immovable property.

(6) Strike out paragraph if inappropriate.

(7) Where the consideration for the debt, either consisted of property derived from the deceased, or was given by any person who was at any time entitled to or amongst whose resources there was at any time included any property derived from the deceased, particulars should be furnished.

(8) A mortgage debt not created by the deceased himself but charged on immovable property which was acquired by the deceased subject to the mortgage is primarily payable out of such immovable property.

(9) If there is a right to reimbursement but it cannot be obtained, adapt the paragraph. A debt for payment of which the deceased was surety only must not be deducted, unless the amount guaranteed has ripened from a mere liability into a debt and is actually recoverable from his estate.

(10) Adapt as the circumstances require.

(11) *Insert* the name of each deponent.

(12) The Declaration is in the nature of an affidavit and liable to stamp duty at the rates prevailing in the State in which the document is executed or, where the document executed in a particular State is presented in another State, at the rates prevailing in the State in which it is presented, whichever is the higher.

(A) Where securities have been valued according to the official list of a recognized stock exchange, a copy of that list should be attached, but where there is no official market quotation the estimate of principal value should be supported by other published quotations or broker's certificates, or letters from the secretaries of the companies.

Any such certificate or letter should show either the date, price and amount of recent sales in the open market or particulars of the last three years' dividends. No apportionment of the dividend is necessary, where they are "ex-dividend", the valuation.

If there have been no such recent sales, the date, price and amount of the last sale in the open market should be given.

If any bonus has been distributed, the fact should also be stated.

(B) Where the securities are "cum dividend" on the day of the deceased's death no apportionment of the dividend is necessary; where they are "ex-dividend," the whole of the dividend valued as on that day should be included.

(C) The name or names of the banks should be stated.

(D) If the interest or power was derived under a will or intestacy, state name and date of death of the testator or intestate, but, if under a deed, state the date, together with names and addresses of the trustees and if the deed has been already produced give the official reference appearing upon it.

(E) A valuation should normally be annexed; details and individual values of items valued at Rs. 500 and upwards should be given.

(F) A valuation must be annexed.

(G) These words to be struck out where the amount is actually ascertained.

(H) No mortgage debt created by the deceased himself is to be deducted unless such debt was created *bona fide* for full consideration in money or money's worth wholly for the deceased's own use and benefit.

(J) Particulars should be stated of all interests in expectancy and movable property whether vested or contingent.

(K) Particulars should be stated of all interests in expectancy in immovable property.

(L) A statement of any debts payable by law out of the property in Account No. 1, but which cannot be deducted for the purpose of duty, should be annexed to the Schedule, for information.

Where a debt is claimed to be due to the husband or wife, or any other member of the deceased's family a full explanation should be given and evidence of the debt should be annexed.

A mortgage debt not created by the deceased himself but charged on immovable property which was acquired by the deceased subject to the mortgage is primarily payable out of such immovable property and must not be deducted against the movable property.

Where the debt is for "money lent" or "over draft" to a bank the date of the loan and particulars of the security if any, given or if none, the facts relied on as showing that the debt is legally recoverable should be stated.

(M) Deduction may be claimed here (a) of any duty payable in any foreign country by reason of the deceased's death in respect of property situate in that foreign country and included in the Account No. 2 and (b) of an amount not exceeding 5 per cent. of the value of any property in the Account No. 2 representing additional expense incurred in administering or realising such property by reason of its being situate out of the States of India; see also note (L) above.

(N) Under section 34 of the Act, the following properties are not to be included in the principal value of the estate:

- (1) Property in which the deceased had never any interest. (For this item separate Account in Form E.D.-1 is to be filed).
- (2) Household goods, including tools of artisans, agricultural implements or any other tools or implements as were necessary to the deceased to enable him to earn his livelihood, to the extent of rupees two thousand and five hundred in value.
- (3) Books not intended for sale.
- (4) Wearing apparel but not including any precious or semi-precious stones or ornaments worked or sewn into the wearing apparel.
- (5) Drawings, paintings, prints, manuscripts, works of art or archaeological or scientific collections which are of national, scientific or historical interest and which are retained in the family of the deceased and dealt with or disposed of in accordance with such conditions as the Board may prescribe, or which are given absolutely or bequeathed to Government or to any University or other public institution.
- (6) Drawings, paintings, photographs, prints, manuscripts and any other heir-loom, not falling within item(5) above, which are retained in the family of the deceased and are dealt with or disposed of in accordance with such conditions as the Board may prescribe and are not intended for sale.
- (7) Any one building in the occupation of a Ruler declared by the Central Government as his official residence under Paragraph 13 of the Merged States (Taxation Concessions) Order, 1949 or Paragraph 15 of the Part B States (Taxation Concessions) Order, 1950.
- (8) Property belonging to the deceased who was a member of the armed forces of the Union and who was killed in action during operations against an enemy.

The following kinds of property are to be included in the principal value of the estate for the purpose of rate; but no duty shall be payable in respect of such properties to the extent specified against each of them:—

- (a) Gifts for public charitable purpose made within six months of death to the extent of Rs. 2,500.
- (b) Gifts for any other purpose within 2 years of death, to the extent of Rs. 1,500.
- (c) Proceeds of insurance policy taken out for the purpose of paying estate duty or assigned to the President of India for the said purpose, to the extent of duty payable;
- (d) Moneys deposited with the Government for the purpose of paying estate duty, to the extent of duty payable;

Provided that the moneys in respect whereof no estate duty shall be payable either under item (c), or item (d) or under both, shall not exceed rupees fifty thousand in the aggregate.

- (e) Insurance proceeds on the life of the deceased to the extent of Rs. 5,000.
- (f) Moneys earmarked under a policy of insurance or under a declaration of trusts or settlement for the marriage of any of the female relatives dependent on the deceased for necessities of life to the extent of Rs. 10,000 for each of such relatives.
- (g) Agricultural land in any State in India not specified in the First Schedule to the Act.
- (h) Interests of all lineal descendants of the deceased in the Joint family property of Hindu family governed by the Mitakshara, Marumakkattayam or Aliyasantana law.

If exemption is claimed on any of these items a separate list of such items with full details should be attached.

E.D. 2

APPENDIX II

GOVERNMENT OF INDIA

ESTATE DUTY

In the office of the Controller of Estate Duty.....Circle.....
the19 .

APPLICATION UNDER THE PROVISIONS OF SECTION 67

[See rule 26(1)]

In the Estate of.....Official Reference No. E.D./
file.....19 .

Application is hereby made to the Controller of Estate Duty to grant a certificate that the Estate Duty determined by the Controller as payable on the assessment made under section 58 has been paid by the person accountable.

Signature of applicant(s)

[persons(s) accountable].

Date.....19 .

E.D. 3

GOVERNMENT OF INDIA

ESTATE DUTY

Controller of Estate Duty, Circle No. the..... 19 .

CERTIFICATE UNDER SECTION 57

[See rule 26(2)]

In the Estate of
file 19 .

Official Reference No. E.D./

It is hereby cert fied that the estate duty payable on provisional assessment under sub-section (i) of section 57 of the Estate Duty Act, 1953, has been paid or will be paid or that no estate duty is due in respect of the property hereinafter described as passing on the death of _____ late of _____ who died on the _____ day of _____ 19__.

(NOTE.—This certificate merely entitles a person to grant of representation or succession certificate and does not release the property mentioned in the certificate from the charge created section 74 of the Estate Duty Act, 1953.)

The property hereinbefore referred to

Assistant*

Deputy* Controller of Estate Duty.

Date_____

Place_____

*Delete the items not applicable.

Form E.D. 5-A

APPENDIX III

GOVERNMENT OF INDIA

ESTATE DUTY

FORM OF RETURN FOR SMALL ESTATES WHERE A GRANT OF REPRESENTATION IS NOT REQUIRED AND EXEMPTION FROM ESTATE DUTY IS CLAIMED BY REASON OF THE SMALLNESS OF THE ESTATE

(See Rule 20-A)

This form should be transmitted to the Assistant Controller of Estate Duty having jurisdiction over the deceased's estate.

An Account* of the Estate of**

_____ of who died
on the day of 19__ , delivered
by***

Description of property

Value as at the date
of death

I. *Immovable Property*—

Rs.

(i) *Agricultural land*

(Give area, locality and land revenue paid if necessary in a
separate statement)

(ii) *Non-agricultural property*

(Give description, locality, rent receivable, etc., if necessary
in a separate statement)

Description of property	Value as at the date of death
Rs.	
2. Movable Property	
(i) Cash in the House and/or lockers, etc. (ii) Jewellery in the House and/or lockers (iii) Furniture, wearing apparel, etc. (iv) Deposits with Post Office, Banks, Co-operative Societies & other debts due to the deceased (Give details separately, if necessary) (v) Govt. securities, National Savings Certificates. (Give details separately, if necessary) (vi) Life Assurance policies (vii) Stocks, shares and debentures (Give details)	
3. Cassor of interest	
(i) In joint family property of a Hindu family governed by Mitakshara, Marumakkattayam, or Aliyasantana law (ii) In any settled property, annuity, etc. in which the deceased had life-interest [See observation No. 1 overleaf as to assets (if any) nominated by the deceased in favour of any person.]	
4. Interest of all lineal descendants in property of a Hindu family governed by Mitakshara, Marumakkattayam or Aliyasantana law.	
5. Any other property or money not included in the above. (Give details)	

Deductions

Actual funeral expenses (deduction will be allowed of actual expenses or one thousand rupees whichever is the less) Debts due by the deceased including any mortgage debt, dower debt etc. (Give details separately as to when the debt was incurred and for what purpose)

OBSERVATIONS

ANSWERS

1. Nominations.

F Did the deceased during his lifetime nominate any moneys or assets of any description in favour of any person ?

If so, please furnish particulars.

2. Money and Other Property held jointly.

Was the deceased joint owner of any money, Post Office Savings Bank or other bank accounts, Stocks and Bonds, Savings Certificates, money invested in other Government securities or other stocks and shares, or any other property?

If so, please give particulars and state:—

(a) The date of purchase, investment or deposit

OBSERVATIONS

ANSWERS

- (b) Why the property was placed in the joint names? Was it the intention that the survivor should take the whole?
- (c) The names and relationship of the joint holders.
- (d) By whom the money was provided and how much by each.
- (e) In the case of husband and wife, if the wife provided any of the money, how she acquired the means to do so.
- (All the above questions should be answered where there is joint property of any kind).

Gifts Inter Vivos.

- a) Did the deceased make any gift or gifts of money or other property within two years of his death? If so, give details:
- b) Did the deceased, at any time, make any gifts:—
- (i) reserving to himself life or other interest therein? or
 - (ii) providing for himself any benefit by contract or otherwise; or
 - (iii) not to his entire exclusion;
- If so, please furnish full particulars of all such gifts.

4. *Life Interests*

Was the deceased in receipt of any annuity, or interest for life in any property other than the property shown in the account of the estate overleaf?

If so, please give particulars.

If the deceased was entitled to the annuity or life interest under a will, the full name and date of death of the testator should be stated; if under a deed, the original or full copy should be sent for perusal.

5. *Policies of Insurance.*

Has any money (other than the money shown in the account of the estate overleaf) become payable on the death under any policy of insurance effected either by the deceased or by any other person, or under any news paper insurance?

If so, please give particulars.

6. *Annuities, Pensions, Gratuities, etc.*

Has any annuity or sum of money become payable upon the deceased's death to any person under any provident, superannuation, pension or other fund or scheme, or otherwise?

If so, please give particulars.

7. In respect of which items is a certificate of exemption required?

Declaration:—I do hereby declare that this Account and the Answers to the Observations above are true, correct and complete to the best of my knowledge and belief.

Signature..... Date.....

(The person by whom this account is delivered should sign it here.)

NOTE: *The account should show the position as at the date of death of the deceased.

**State the name, last address and occupation of the deceased and if a female whether married, single or a widow.

***State the name and address of the person by whom this account is delivered and how related to or connected with the deceased.

APPENDIX IV

E.D. 6

GOVERNMENT OF INDIA

ESTATE DUTY

Office of the Controller of Estate Duty, Circle No.
the.....19 .

DISCHARGE CERTIFICATE WHERE NO DUTY IS PAYABLE

[See rule 26(4)]

In the Estate of.....Official Reference No. E.D./
file.....19 .

It is hereby certified that there is no claim for Estate Duty under the Estate Duty Act, 1953, in respect of the property hereinafter described as passing on the death of.....late of.....who died on the.....day of.....19 .

The property hereinbefore referred to.....

Assistant*

Deputy*

Controller of Estate Duty.

Date.....

Place.....

*Delete the items not applicable.

E.D. 7

E.D.I.R. No.....

GOVERNMENT OF INDIA

ESTATE DUTY

[See rule 26(5)(a)]

NOTICE OF DEMAND UNDER SECTION 73 OF THE ESTATE DUTY ACT, 1953

To

This is to give you notice that in the matter of the estate of.....of.....who died on.....19 , the sum of rupees.....has been determined as payable as Estate Duty*

penalty.

interest.

Out of this, a sum of rupees.....has already been paid.

2. Without prejudice to your joint/several liability for the full amount of duty* you are required to pay a sum* of.....the balance of* rupees.....on or before the.....19 , to the Treasury Officer*

Sub-Treasury Officer*

Agent, State Bank of India*

Reserve Bank of India*

A chalan is**

Two chalans are**

when you will be granted a receipt.

enclosed for the purpose.

3. If the amount is not paid on or before the date specified above, please note that you will be liable under sub-section (1) of section 46 of the Indian Income-tax Act, 1922, as applied to Estate Duty under sub-section (5) of section 73 of the Estate Duty Act, 1953, to a penalty which may be as great as the duty due from you.

4. If you intend to appeal against the assessment/penalty you may present an appeal to the Appellate Controller within thirty days of receipt of this notice in the form prescribed under section 62 of the Estate Duty Act, 1953, duly verified as laid down in that form, but no appeal will lie against an order under sub-section (1) of section 46 of the Indian Income-tax Act, 1922, as applied under sub-section (5) of section 73 of the Estate Duty Act, 1953, unless the duty has been paid before the appeal is filed.

*Assistant
Controller
Deputy*

Date.....

Place.....

*Delete items not applicable.

**Separate chalans should be used in respect of estate duty on agricultural lands and estate duty on property other than agricultural lands.

APPENDIX V

E.D. 7A

E.D.I.R. No.

GOVERNMENT OF INDIA

ESTATE DUTY

[See rule 26(s)(b)]

NOTICE OF DEMAND UNDER SECTION 73 OF THE ESTATE DUTY ACT, 1953, FOR PAYMENT OF DUTY PROVISIONALLY ASSESSED UNDER SECTION 57 OF THE ACT.

To

.....
.....

This is to give you notice that in the matter of the estate of.....
..... who died on..... 19....., the sum of rupees.....
..... has been provisionally determined as payable by you as estate duty under section 57 of the Estate Duty Act, 1953.

2. Without prejudice to your joint/several liability for the full amount of duty, you are required to pay the sum of rupees.....

on or before..... to the

when you will be granted a receipt.

purpose.

3. If the amount is not paid on or before the date specified above, please note that you will be liable under sub-section (1) of section 46 of the Indian Income-tax Act, 1922, as applied under sub-section (5) of section 73 of the Estate Duty Act, 1953, to a penalty which may be as great as the duty due from you.

Assistant*
Controller
Deputy*

Date.....

Place.....

*Delete the items not applicable.

**Separate chalans should be used in respect of estate duty on agricultural lands and estate duty on property other than agricultural lands.

Treasury Officer*.....
Sub-Treasury Officer*.....
Agent, State Bank of India*.....
Reserve Bank of India*.....
A chalan** is.....
Two chalans** are enclosed for the

APPENDIX V—Contd.

E.D. 7B

E.D.I.R. No.....

GOVERNMENT OF INDIA

ESTATE DUTY

[See rule 26(5) (c)]

NOTICE OF DEMAND UNDER SECTION 20A OF THE ESTATE DUTY ACT, 1953.

To

.....

This is to give you notice that the sum of rupees..... has been determined as payable by you under section 20A of the Estate Duty Act, 1953 as estate duty in respect of the interest in your Company of the late..... who died on.....

2. You are required to pay the above sum on or before to the
 Treasury Officer*

Sub-Treasury Officer*

Agent, State Bank of India*

Reserve Bank of India*
 is enclosed for the purpose.

when you will be granted a receipt. A chalan

3. If the amount is not paid on or before the date specified above, please note that you will be liable under sub-section (1) of section 46 of the Indian Income-tax Act, 1922, as applied under sub-section (5) of section 73 of the Estate Duty Act, 1953, to a penalty which may be as great as the duty due from you.

4. If you intend to appeal against the assessment/penalty you may present an appeal to the Appellate Controller within thirty days of receipt of this notice in the form prescribed under section 62 of the Estate Duty Act, 1953, duly verified as laid down in that form, but no appeal will lie against an order under sub-section (1) of section 46 of the Indian Income-Tax Act, 1922, as applied under sub-section (5) of section 73 of the Estate Duty Act, 1953, unless the duty has been paid before the appeal is filed.

Assistant*

Controller

Deputy*

Date.....

Place.....

*Delete the items not applicable.

APPENDIX VI

E. D. 8

ESTATE DUTY ASSESSMENT REFUND FORM

[See rule 26(5) (a)]

Serial No.

State
 Circle

Code No.
 Code No.

E.D.I.R. Number

Financial year in which assessment is completed.....SECTION.....

Assistant/Deputy Controller

Name of the deceased

Last known address

Date of death

Domicile of the deceased

Name and Address of the person accountable

Date of provisional assessment

APPENDIX VI—*contd.*

Details of property	Code No.	Principal value of interest in Jt. Hindu Family	Principal Value of property of any other kind	Total value of property	Remarks
1	2	3	4	5	6
A. IMMOVABLE PROPERTY IN INDIA—					
(i) Agricultural property situate in the STATE(S) of	III				
(ii) Non-agricultural property situated in the State (s) of	II2				
TOTAL OF SECTION A.					
B. MOVABLE PROPERTY IN INDIA—					
(i) Government Securities	211				
(ii) Stocks, shares & Debentures	212				
(iii) Cash including fixed deposits	213				
(iv) Life Insurance proceeds	214				
(v) Business assets including share in partnership & goodwill	215				
(vi) Precious stones, jewellery and works of art	216				
(vii) Household goods, Vehicles, Furniture, etc.	217				
(viii) Slice of the assets of controlled companies	218				
(ix) Others	219				
TOTAL OF SECTION B.					
C. MOVABLE PROPERTY OUTSIDE INDIA—					
(i) Government Securities	311				
(ii) Stocks, shares & Debentures	312				
(iii) Cash including fixed deposits	313				
(iv) Life Insurance proceeds	314				
(v) Business assets including share in partnership and goodwill	315				
(vi) Precious stones, jewellery and works of art	316				
(vii) Household goods, vehicles, furniture, etc.	317				
(viii) Slice of the assets of controlled companies	318				
(ix) Others	319				
TOTAL OF SECTION C.					
D. NET VALUE OF INTEREST OF ALL LINEAL DESCENDANTS OF THE DECEASED IN JOINT FAMILY PROPERTY					
	321				
E. TOTAL OF SECTIONS A, B, C & D					

APPENDIX VI—*contd.*

I	2	3	4	5	6
F. DEDUCTIONS—					
(i) Funeral expenses s. 44	711				
(ii) <i>Bonafide</i> debts and encumbrances s. 44	712				
(iii) Dower Debts s. 44	713				
(iv) Cost of administering or realising foreign property s. 48	714				
(v) Duty paid in a non-reciprocating country s. 49	715				

TOTAL DEDUCTIONS.

**G. PRINCIPAL VALUE OF ESTATE
(E MINUS F)**

	Duty Rs. nP.	Remarks
H. DUTY PAYABLE ON G.—		
(i) In respect of Agricultural lands.		
(ii) In respect of property other than Agricultural lands.		

I. AVERAGE RATE OF DUTY (PER CENT)

	Code No.	AMOUNT	Total	Remarks
		Joint Hindu Family	Other Kind	
J. SUMS INCLUDED IN PRINCIPAL VALUE ON WHICH ESTATE DUTY IS NOT PAYABLE—				
(a) Gifts for public charitable purposes s. 33(1)(a)	411			
(b) Gifts for any other purpose s. 33(1)(b)	412			
(c) Moneys payable under Insurance policy for paying estate duty s. 33(1)(f)	413			
(d) Moneys deposited with Government for paying Estate Duty s. 33(1)(g)	414			
(e) Proceeds of Insurance Policy on life of the deceased s. 33(1)(h)	415			
(f) Moneys earmarked for the marriage of female relatives s. 33(1)(k)	416			
(g) Agricultural lands in non-scheduled States s. 34(2)(ii)	417			
(h) Interests of all lineal descendants in joint family property s. 34(2)(iii)	418			
(i) Interest in expectancy (DEMAND deferred under s. 38)	419			

TOTAL OF SECTION J

	Rs. nP.	Remarks
K. Amount of relief due (1 x J)		

1	2	3	4	5	6
L. Balance (H—K)					

M. DEDUCT— Code No.

(a) Estate Duty paid in a reciproca- ting country s. 30	511
(b) Allowance for quick succession s. 31	512
(c) Rebate on agricultural land s. 35(3).	513
(d) Allowance for sum paid for ob- taining probate etc. s. 50	514
(e) Gift-tax already paid in respect of property included in the Es- tate s. 50A	515

Total Deductions M.

N. DUTY PAYABLE (L—M)

O. PAYMENTS ALREADY MADE—

(a) on provisional assessment u/s 57	611
(b) secured under policy of insurance u/s 33(1)(f)	612
(c) money deposited with Govern- ment u/s 33(1)(g)	613
(d) Other payments	614

Total of Section O.

P. Balance	Payable	(N— O)
	Refundable	

Q. (i) Interest charged u/s 53	
(ii) Interest charged u/s 70	
(iii) Penalty levied u/s 60	
(iv) Penalty levied u/s 72	

R. Total sum payable/refundable

In words Rupees Naya paisa
Number of Notice of Demand/Refund Voucher

Place.....

Date.....

Assistant*
Deputy* Controller

*Delete the items not applicable.

E. D. 9A

ESTATE DUTY

[See Rule 26(6A)]

FORM OF APPEAL UNDER SECTION 62 OF THE ESTATE DUTY ACT, 1953.
BEFORE THE APPELLATE CONTROLLER

The.....day of.....19 .

In the matter of the estate of.....deceased, of
who died on theday of19 and was
residing atP. O.District,State
showeth as follows :—

*I. Your petitioner(s) ^{is} ~~are~~ the accountable person(s) in respect of the above Estate.

*2. Under the Estate Duty Act, 1953—

(a) the principal value of the estate which passed or was deemed to pass on the deceased's death has been determined at

OF

(b) the amount of Estate Duty payable by your petitioner(s) has been determined at . . .

OF

(c) the amount of penalty levied on your petitioner(s) is.....

OF

(d) the liability to pay duty in respect of the above estate has been fixed on the petitioner(s) by the Assistant Deputy Controller of Estate Duty.

and

the Notice of Demand attached hereto was served upon your petitioner(s) on.....
19 ..

*3. Your petitioner(s) claim(s) that in respect of the estate which passed or was deemed to pass on the deceased's death:-

(a) the principal value works out at.....

or

(b) the amount of duty payable works out at.....**

or

(c) the amount of penalty works out at, **

ΩΓ

(d) no penalty is payable by your petitioner(s),

and

that on the death of the said deceased no other property passed or may be deemed to have passed.

On the ground(s) stated below, your petitioner(s) therefore pray(s) that*

(a) the deceased's estate may be valued accordingly

or

(b) the duty may be fixed accordingly

or

(c) the amount of penalty may be reduced accordingly

or

(d) ~~he~~
they may be declared not liable to penalty

or

(e) ~~he~~
they may be declared not to be accountable for duty.

4. Your petitioner(s) certify(ies) that the duty in respect of which the penalty is levied has been paid in full.

5. the address for service of notices on the petitioner(s) is.....

***Signature(s).

Grounds of Appeal

- 1.
- 2.
- 3.
- 4.
- 5.

Form of Verification

I

We

the petitioner(s) named in the above petition, do declare that what is stated therein is true to the best of ~~my~~
our information and belief.

***Signautre(s).

N. B.—*Delete the inappropriate words.

**The duty or penalty need not be entered by the appellant(s) if the grounds of appeal indicate clearly the objections to the duty or penalty, as the case may be, determined by the ~~Assistant~~
Deputy

Controller of Estate Duty.

***The form of appeal and the form of verification appended thereto, shall be signed by the executor, manager or 'Karta' of a Hindu joint family, trustee, guardian, committee or any other person to whom any property of the deceased passes or in whom it is vested or who takes possession of or intermeddles with the estate or by the person(s) on whom the liability/obligation to pay estate duty has been fixed.

E. D. 9B

GOVERNMENT OF INDIA

ESTATE DUTY

[See Rule 26 (6B)]

FORM OF APPEAL UNDER SECTION 63 OF THE ESTATE DUTY ACT, 1953 IN THE APPELLATE TRIBUNAL

No.....of 19.....

Appellant *Versus* Respondent.The State or Union territory in which
the assessment was made.Assistant/Deputy Controller passing the
original order.Section of the Estate Duty Act, 1953, under
which the Assistant/Deputy Controller
passed the Order.Appellate Controller determining the
appeal.Date of service of the order of the Appel-
late Controller.Address to which notices may be sent to the
appellant.Address to which notices may be sent to the
respondent.

Relief claimed in appeal.

Grounds of Appeal.

- 1.
- 2.
- 3.
- 4.

etc.

Signed
(Appellant)
Signed

(Authorised representative, if any).

Verification

I/We,.....the appellant(s), do
hereby declare that what is stated above is true to the best of my
information and belief.

Verified to-day the.....day of19 .

Signed.

N. B.—I. The memorandum of appeal shall be accompanied by (i) two copies thereof, (ii) the original copy of the order appealed against or a certified copy thereof together with a copy of the same and (iii) two copies of the order of the Assistant or Deputy Controller relating thereto.

2. The memorandum of appeal in the case of an appeal by an accountable person must be accompanied by a fee of one hundred rupees. It is suggested that the fee should be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a challan from the Controller and the triplicate challan sent to the Tribunal with the memorandum of appeal. The Appellate Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.

3. The memorandum of appeal shall be written in English and shall set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds shall be numbered consecutively.

APPENDIX VIII

E.D. 10A

GOVERNMENT OF INDIA

ESTATE DUTY

[See rule 26(7A)]

FORM OF REFERENCE APPLICATION UNDER SECTION 64(1) OF THE
ESTATE DUTY ACT, 1953

BEFORE THE APPELLATE TRIBUNAL.....

The day of 19 .

In the matter of the estate of (name of the deceased) of
64 R.A. No. 195 /5 , (to be filled in by the office)
(Applicant) V (Respondent)

State or union territory from which the application is filed.....

Number of the appeal which gives
rise to the reference.

The applicant states as follows:—

1. That the appeal noted above was decided by the Appellate Tribunal on.....
2. That the order in appeal was served on the applicant on.....
3. That the facts which are admitted and/or found by the Appellate Tribunal and which are necessary for drawing up a statement of the case, are stated in the enclosure for ready reference.
4. That the following questions of law arise out of the order of the Appellate Tribunal:—

- (1)
- (2)
- (3)

5. That the applicant, therefore, requires under sub-section (1) of section 64 of the aforesaid Act that a statement of the case be drawn up and the questions of law raised in paragraph 4 above be referred to the High Court.

6. That the documents or copies thereof, as specified below (the translation in English of the documents, where necessary is annexed) be forwarded to the High Court with the statement of the case.

Address.

Signature of the applicant.

Date

Signature of authorised
representative, if any.

Date

Please note.

(1) The application must be made within *ninety* days of the date upon which the applicant is served with the order of the Appellate Tribunal which gives rise to the reference.

(2) Where the application is made by an accountable person, it must be accompanied by a fee of rupees one hundred. The fee should be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India, after obtaining a chalan from the Controller. The Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.

(3) Where the accountable person is the applicant, against 'respondent' should be shown the Controller of Estate Duty concerned.

APPENDIX IX

E.D. 13A.

GOVERNMENT OF INDIA

ESTATE DUTY

[See Rule 26(10A)]

APPLICATION FOR REFERENCE TO THE ARBITRATION OF TWO VALUERS
UNDER SECTION 63(6) OF THE ESTATE DUTY ACT, 1953
BEFORE THE APPELLATE TRIBUNAL

The day of 19 .

In the matter of the estate of.....deceased who died on the.....
day ofand in the matter of the appeal under section 63(1) which was
preferred before the Appellate Tribunal on against the order of the
Appellate Controller of Estate Duty:—

I/We, the person(s) accountable in respect of the above Estate
Assistant Controller/Deputy Controller of Estate Duty
do hereby apply to the Appellate Tribunal to refer the question of disputed valuation of the property described hereinafter to the arbitration of two valuers as provided in sub-section (6) of section 63 of the Estate Duty Act, 1953.

The property hereinbefore referred to—

2. The valuer nominated by the applicant(s) is Shri of
who is one of the valuers appointed by the Central Government under sub-section
(3) of section 4 of the Estate Duty Act, 1953.

3. The applicant(s) has/have deposited the *costs of arbitration as required by
rule 39-A(13) of the Estate Duty Rules, 1953.

4. A copy of this application has been forwarded to the
Controller of Estate Duty

persons accountable in respect of the above Estate

Signature(s).

Accountable person/persons
Assistant/Deputy Controller.

*The amount may be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a chalan from the Controller of Estate Duty and the triplicate chalan sent to the Appellate Tribunal as evidence of payment along with this application. The Appellate Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.

[No. 14-ED/F. No. 12(5)/59-ED.]

M. B. PALEKAR, Secy.

[This note is not part of the rules or amendments but is intended to indicate their general purport.]

Explanatory Memorandum

The above amendments are consequential to the changes made in the principal Act by Act 33 of 1958. The amendments will be brought into effect from the day on which Act 33 of 1958 is brought into force.

Paragraph 2.—A more elaborate definition of the term 'accountable person' has been put in the Act by section 2 of the Act 33 of 1958. Hence the definition given by clause (b) of rule 2 is being deleted.

Paragraph 3.—Rule 17 authorises the calculation of duty on the presentation of an account and for subsequent recovery of additional duty, where necessary. A specific provision for making a provisional assessment is put in the Act itself vide new section 57 of the Act. Specific provision for re-assessment of escaped duty is contained in new section 59 of the Act. Hence rule 17 is deleted.

Paragraph 4.—The only change made is the substitution of 'State Bank of India' for the 'Imperial Bank of India'.

Paragraph 5.—It is necessary to make it clear that interest on the deposit made under section 33(1) (g) shall run only upto the date of death.

Paragraph 6.—Heading.—The sections which correspond to present sections 53, 57, 61 and 72 of the present Act are sections 53, 56 and 72.

Paragraph 7.—Reference in sub-rule (2) to section 57 has been changed to section 56 as the relevant section in the new Act is numbered as section 56.

Sub-rule (3) is omitted as existing section 61 does not find a place in the Act as amended.

Paragraph 8.—From the date on which the provisions of Act 33 of 1958 are brought into force, the value of the shares of all lineal descendants will also be taken into account for determining the rate of duty in the case of cessor of a coparcenary interest in Joint Hindu family property. Therefore, a slightly modified form of account will have to be used in the case of estates of persons who die on or after the said date. The new rule makes provision for the use of such a modified form.

Paragraph 9.—The change is consequential to the introduction of rule 20A.

Paragraph 10.—The amendments have been made for showing the changes in the numbers of the relevant sections.

Paragraph 11.—Under section 63 of the existing Act, the accountable person has to file an appeal against the order of the Controller before the Central Board of Revenue. Under the amendment Act, the first appeal is to be filed before the Appellate Controller and the second appeal is to be filed before the Appellate Tribunal *vide* sections 62 and 63 of the Act as amended. However, under section 29 of Act 33 of 1958 the existing appellate procedure is preserved in the case of appeals against orders which were made by Controllers before the commencement of the Amending Act. Therefore, it is necessary to keep alive the existing procedure for filing appeals to the Board in such cases. The amendments to rule 26 have been made with this object.

Paragraph 12.—The procedure for recovery has now been embodied in the Act itself *vide* section 73(5). This rule is therefore deleted.

Paragraph 13.—The existing rule derives its authority from sub-section (1) of section 84. Under the amendment Act this sub-section has been put in as a separate section 20A. The reference in the rule has therefore been changed from section 84 to section 20A. The present rule merely states that the company shall furnish a statement to the Controller. The scrutiny of such returns is made by the Income-tax Officer who performs the functions of an Income tax Officer under the Income-tax Act in the case of the company. This is brought out in the revised rule. The revised rule also covers corporations mentioned in revised section 84(2).

Paragraph 14.—This rule derives its authority from sub-section (2) of section 84 as it stands at present. After the amendment, the relevant section becomes sub-section (1) of section 84. The reference to the section has therefore been corrected in the revised rule. The original section covered only shares. The revised section covers also debentures. This change is also reflected in the revised rule.

Paragraph 15.—The reference to the Indian Companies Act, 1918, has been replaced by a reference to the Companies Act 1956.

Paragraph 16.—Existing rule 36 deals with statutory corporations. These are now covered by revised rule 29. Therefore rule 36 is deleted.

Paragraphs 17, 18, 19 and 20 (first part).—Please see remarks against paragraph 11.

Paragraph 20 (second part).—Rule 41 is intended to permit Income-tax Practitioners recognised under section 61 of the Income-tax Act before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958) to appear in Estate Duty proceedings also.

Paragraph 20 (third part).—Rule 42 prescribes the conditions under which the Controller of Estate Duty will grant extension of time for filing the statement of account referred to in section 53(3).

Paragraph 21.—This paragraph makes consequential changes in the forms attached to the Estate Duty Rules.

CENTRAL EXCISE COLLECTORATE, ALLAHABAD*Allahabad, the 17th May 1960*

2ND AMENDMENT TO NOTIFICATION No. 1/60 DATED 24-4-60

S.O. 1620.—(1) In column 3 of the table against serial No. 2, delete rule 224(1) appearing after rule 223(A) with restrictions as noted in column 4, at serial No. (xiv).

(2) For the existing restrictions under rule 224(1) in column 4 of the table against serial No. 4, the following shall be substituted.

"(x) Rule 224(1)

To accord general permission for clearance of manufactured excisable goods to the individual factory for working between 6 P.M. and 6 A.M. and between 6 A.M. and 6 P.M. on Sundays and holidays, subject to the condition that a monthly statement showing details of such permission accorded will be submitted to the Collector at the end of each calendar month".

[No. 3/1960.]

S. C. MATHUR, Collector.

THE MADRAS CENTRAL EXCISE COLLECTORATE**CENTRAL EXCISE***Madras, the 21st June 1960*

S.O. 1621.—The undermentioned* notifications of this Collectorate are hereby cancelled:

- * (i) Notification C. No. IV/16/207/58-59 CE.(POL) dated 3rd June, 1959 published in Part II Section 3 sub-section (ii) of the Gazette of India dated the 13th June, 1959 (S.O. 1329 page 1363).
- (ii) All the entries relating to Rule 9 (item No. 16) in the table appended to Notification C. No. IV/f8/244/49-57 B. 1 dated 4th February, 1957 published in page 169 of the Gazette of India dated 16th February, 1957 Part III Section 1.

[No. C. IV/16/207/58-59 CE.POL.]

D. R. KOHLI, Collector.

BOMBAY CENTRAL EXCISE COLLECTORATE**CENTRAL EXCISES***Bombay, the 22nd June 1960*

S.O. 1622.—In exercise of the powers conferred under rule 233 of the Central Excise Rules, 1944, I hereby make the following amendment to the Bombay Central Excise Collectorate Notification No. CER-233/4 (Powerlooms)/59, dated the 10th September, 1959, namely:—

- (i) In para 1, insert the word "Silk" between the words "Art Silk", and "Cotton Fabrics".
- (ii) In para 3, insert the following entry:—
 - "3) Silk fabrics.....'SF' "below the entry "2) Cotton fabrics..... 'CF' and renumber the existing entries at S. Nos. 3 to 5 as S. Nos. 4 to 6.
- (iii) In para 4,
 - (a) Substitute the words "Art Silk, Silk" for the words "both art Silk".
 - (b) Substitute the words "each commodity" for the words "both the commodities".

(iv) In form 'A' appended thereto insert the entry:—

"3 S.F. 1st shift

2nd shift

3rd shift"

below the entry "2 C.F. 1st shift

2nd shift

3rd shift"

and renumber the existing entries at S. Nos. 3 to 5 as S. Nos. 4 to 6.

[No. CER-233/CX/3 (Powerlooms)/60.]

G. KORUTHU, Collector.

MINISTRY OF COMMERCE AND INDUSTRY

New Delhi, the 24th June 1960

S.O. 1623.—In exercise of the powers conferred by section 3 of the Forward Contracts (Regulation) Act, 1952 (74 of 1952), the Central Government hereby appoints Shri R. Doraiswamy, I.A.S., as a member of the Forward Markets Commission with effect from the afternoon of the 15th June, 1960, and nominates him to be the Chairman of the Commission vice Shri W. R. Natu.

[No. 27(1)-TMP/60.]

PATENTS AND DESIGNS

New Delhi, the 28th June 1960

S.O. 1624.—The following draft of certain further amendments to the Indian Patents and Designs Rules, 1933, which the Central Government proposes to make, in exercise of the powers conferred by section 77 of the Indian Patents and Designs Act, 1911 (2 of 1911), is published as required by sub-section (2) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 29th August, 1960.

Any objection or suggestion which may be received from any person in respect of the said draft before the date so specified will be considered by the Central Government.

Draft Amendments

1. These rules may be called the Indian Patents and Designs (Amendment) Rules, 1960.

2. In the Third Schedule to the Indian Patents and Designs Rules, 1933 (hereinafter referred to as the said rules), for the words "Signature of Controller", the following words, asterisk and marginal note shall be substituted, namely:—

Controller of Patents and Designs."

"*Here is to be inserted the name of the Controller of Patents and Designs.

3. After the Fifth Schedule to the said rules, the following Schedule shall be inserted, namely:—

"THE SIXTH SCHEDULE

Government of India

THE PATENT OFFICE

DESIGNS BRANCH

Certificate of Registration of Design

Desin No.

Date

Certified that the design, of which a copy is annexed hereto, has been registered as of the number and date given above in class.....in respect of the application of such design to.....

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in pursuance of and subject to the provisions of the Indian Patents and Designs Act, 1911, and the Indian Patents and Designs Rules, 1933.

Date of issue of certificate.

Controller of Patents and Designs.

Copyright in the design will subsist for five years from the date of registration, and may, under the terms of the Act and Rules, be extended for two further periods, each of five years.

This certificate is not for use in legal proceedings or for obtaining registration abroad."

[No. 14(3)-TMP/60.]

R. R. RAO, Under Secy.

New Delhi, the 28th June 1960

S.O. 1625.—The following draft of an amendment to the Development Councils (Procedural) Rules, 1952, which the Central Government proposes to make in exercise of the powers conferred by section 30, read with section 6 of the Industries (Development and Regulation) Act, 1951 (65 of 1951), is hereby published as required by sub-section (1) of the said section 30 for the information of persons likely to be affected thereby.

Notice is hereby given that the draft will be taken into consideration on or after the 17th July, 1960.

Any objection or suggestion which may be received from any person with respect to the draft before the date so specified will be considered by the Central Government.

Draft Amendment

1. These rules may be called the Development Councils (Procedural) Amendment Rules, 1960.

2. In rule 5 of the Development Councils (Procedural) Rules, 1952, for sub-rule (1), the following sub-rule shall be substituted, namely:—

"A member of a Council shall hold office for such period not exceeding two years from the date of his appointment as may be specified in the order of appointment, and shall be eligible for re-appointment."

[No. 4(31)IA(IV)/60.]

D. HEJMADI, Dy. Secy.

New Delhi, the 28th June 1960

S.O. 1626.—In exercise of the powers conferred by sub-section (3) of section 5 of the Trade and Merchandise Marks Act, 1958 (43 of 1958), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Commerce and Industry No. S.O. 2801 dated the 25th November, 1959, namely:—

In the said Notification, for the words "The States of Bombay and Madhya Pradesh", the words "The States of Maharashtra, Gujarat and Madhya Pradesh" shall be substituted.

[No. 7(6)-TMP/60.]

K. V. VENKATACHALAM, Jt. Secy.

CORRIGENDUM

New Delhi, the 24th June 1960

S.O. 1627.—In the Ministry of Commerce and Industry, S.O. No. 129/IDRA/6/18 dated the 12th January, 1960, published in the Gazette of India in Part II Section 3 sub-section (ii) dated the 16th January, 1960:—

For 19A. Mr. B. B. Dodd, Managing Director, Technical Knowledge . Member
Messrs Gordon Woodrofe & Co.
(Madras) Private Limited, 1/21
North Beach Road, Georgetown,
Madras-1.

Read Do. 'Owner' . Member

[No. 4(2)IA(IV)/60.]

P. S. V. RAGHAVAN, Under Secy.

(Office of the Jt. Chief Controller of Imports, Bombay)

NOTICE

Bombay the 18th September, 1959

S.O. 1628.—It is hereby notified, that in exercise of the powers conferred by clause 9 of the Imports (Control) Order, 1956, the Government of India, in the Ministry of Commerce & Industry propose to cancel licence No. E-869147/57, dated the 11th June, 1959, valued at Rs. 500 for the import of Piston Rings specially adapted for use on Motorcycles and scooters from the Hard Currency Area except South Africa, granted inadvertently by the Joint Chief Controller of Imports & Exports, Bombay to M/s Pramashaw Motor Co. 420, Lamington Road, Bombay-4 unless sufficient cause against this is furnished to the Joint Chief Controller of Imports & Exports, Gulam Mohd. Bldg., Nicol Road, Ballard Estate, Bombay-1 within 10 days of the date of issue of this notice by the said M/s Pramashaw Motor Co., or any Bank, or any other party, who may be interested in it.

In view of what is stated above M/s Pramashaw Motor Co. or any Bank, or any other party, who may be interested in the said licence(s) No. E-869147/57 dated 11th June, 1959 are hereby directed not to enter into any commitments against the said licence and return it immediately to the Joint Chief Controller of Imports and Exports, Gulam Mohd. Bldg., Nicol Road, Ballard Estate, Bombay-1.

[No. 293-95-97-IV|373|2-59|MV-8|E.]

K. V. DAVE,

Dy. Chief Controller of Imports.

(Office of the Chief Controller of Imports and Exports)**NOTICE**

New Delhi, the 10th June 1960

S.O. 1629.—It is hereby notified, that in exercise of the powers conferred by Clause 9 of the Imports (Control) Order '55, the Government of India in the Ministry of Commerce and Industry, propose to cancel Licence No. A908900/58/AU/CCI/HQ, dated 9th March, 1959, valued at Rs. 16000 for the import of Annicq's Universal Laboratory Dyeing Plant complete with all accessories and spares, from Belgium, granted by the Chief Controller of Imports and Exports, New Delhi to the Director, Department of Chemical Technology, University of Bombay, Matunga Road, Bombay-19, unless sufficient cause against this is furnished to the Chief Controller of Imports & Exports, New Delhi, within ten days of issue of this notice, by the said Director, Department of Chemical Technology, University of Bombay, Matunga Road, Bombay-19 or any Bank or any other party who may be interested in it.

2. In view of what is stated above, The Director, Department of Chemical Technology, University of Bombay, Matunga Road, Bombay-19, or any Bank, or any other party who may be interested in the said licence No. A908900/58/AU/CCI/HQ, dated 9th March, 1959, are hereby directed not to enter into any commitments against the said licence.

[No. 250/I(2)/HQ/59/2229.]

D. D. BHARGAVA,

Dy. Chief Controller of Imports and Exports.

For Chief Controller of Imports and Exports.

(Indian Standards Institution)

New Delhi, the 20th June 1960

S.O. 1630.—In partial modification of the Schedule annexed to the Ministry of Commerce and Industry (Indian Standards Institution) Notification No. S.O. 916 dated 7 April 1960 published in the Gazette of India, Part II—Section 3—Sub-Section (II) dated 16 April 1960, the Indian Standards Institution hereby notifies that entry No. 6 in the Schedule should be treated as cancelled.

[No. MD/12:274.]

New Delhi, the 21st June 1960

S.O. 1631.—In pursuance of sub-regulation (1) of regulation 8 of the Indian Standards Institution (Certification Marks) Regulations, 1956, the Indian Standards Institution hereby notifies that four licences, particulars of which are given in the Schedule hereto annexed, have been renewed.

THE SCHEDULE

Serial No.	Licence No. & date	Period of Validity		Name and Address of the Licensee	Article(s)/Process(es) covered by the licence(s)	Relevant Indian Standard
		From	To			
1	CM/L-93-8-7-1958	16-7-60	15-7-61	M/s. India Plywood Company, 33 S.K. Dev Road, Pathipookar (Dum Dum), Calcutta-28.	Tea-Chest Plywood Panels.	IS : 10-1953 Specification for Plywood Tea-Chests (<i>Revised</i>).
2	CM/L-125-29-5-1959	16-6-60	15-6-61	M/s. Model Soap Company, 55 Canning Street, Mehta Building, Block 'E', Calcutta.	Toilet Soap.	IS : 284-1951 Specification for Toilet Soap.
3	CM/L-126-29-5-1959	16-6-60	15-6-61	M/s. Power Cables Pvt. Ltd., Vithalwadi (Opp. Vithalwadi Railway Station), Post Box No. 4, Kalyan.	Hard-Drawn Stranded Aluminium and Steel Cored Aluminium Conductors for Over-head Power Transmission Purposes.	IS : 398-1953 Specification for Hard Drawn Stranded Aluminium and Steel Cored Aluminium Conductors for Over-head Power Transmission Purposes (<i>Tentative</i>).
4	CM/L-130-24-6-1959	1-7-60	30-6-61	M/s. Taj Plywood Products, 20 Ultadanga Main Road, Calcutta-4.	Tea-Chest Plywood Panels.	IS : 10-1953 Specification for Plywood Tea-Chests (<i>Revised</i>).

[No. MD/12 : 176-L.]

S.O. 1632.—In pursuance of sub-regulation (1) of regulation 8 of the Indian Standards Institution (Certification Marks) Regulations, 1955, the Indian Standards Institution hereby notifies that 6 licences, particulars of which are given in the Schedule hereto annexed, have been granted authorizing the licensees to use the Standard Mark.

THE SCHEDULE

Serial No.	Licence No. & Date	Period of Validity		Name and Address of the Licensee/ Licensees	Article(s)/Process(es) covered by the licence(s)	Relevant Indian Standard(s)
		From	To			
1	CM/L-198 14-6-60	16-6-60	15-6-61	M/s. Bando Plywood Works, 226, Lower Circular Road, Calcutta-20.	Tea-Chest Plywood Panels.	IS : 10-1953 Specification for Plywood Tea-Chest (<i>Revised</i>).
2	CM/L-199 15-6-60	1-7-60	30-6-61	M/s. Bharat Pulverising Mills Private Ltd., 589, Thiruvottiyur High Road, Madras-19.	BHC Water Dispersible Powder Concentrates.	IS : 562-1958 Specification for BHC Water Dispersible Powder Concentrates (<i>Revised</i>).
3	CM/L-200 15-6-60	1-7-60	30-6-61	M/s. Bharat Pulverising Mills Private Limited, 589, Thiruvottiyur High Road, Madras-19.	DDT Dusting Powders.	IS : 564-1955 Specification for DDT Dusting Powders.
4	CM/L-201 15-6-60	1-7-60	30-6-61	M/s. Bharat Pulverising Mills Private Ltd., 589, Thiruvottiyur High Road, Madras-19.	DDT Water Dispersible Powder Concentrates.	IS : 565-1955 Specification for D T Water Dispersible Powder Concentrates.
5	CM/L-202 15-6-1960	1-7-60	30-6-61	M/s. Bharat Pulverising Mills Private 589, Ltd., Thiruvottiyur High Road, Madras-19.	BHC Dusting Powders.	IS : 561-1958 Specification for BHC Dusting Powders (<i>Revised</i>).
6	CM/L-203 15-6-1960	1-7-60	30-6-61	M/s. Mahalakshmi Glass Works Private Ltd., Haines Road (West), Jacob Circle, Bombay-11.	Aerated Water Glass Bottles.	IS : 1107-1957 Specification for Aerated Water Glass Bottles.

[No. MD/12 : 445.]
C. N. MODAWAL,
Deputy Director (Marks).

1910

THE GAZETTE OF INDIA : JULY 2, 1960/ASADHA II, 1882 [PART II]

MINISTRY OF STEEL, MINES & FUEL

(Department of Mines & Fuel)

New Delhi, the 20th June, 1960

S.O. 1633.—Whereas by the notification of the Government of India in the Department of Mines and Fuel (Ministry of Steel, Mines and Fuel) S.O. 2625 dated the 21st November, 1959, under sub-section (1) of section 7 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957), the Central Government gave notice of its intention to acquire the lands in the locality specified in the Schedule appended to that notification;

And whereas the competent authority in pursuance of section 8 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957) has made his report to the Central Government;

And whereas the Central Government after considering the report and after consulting the Government of Bihar is satisfied that the land measuring 95.50 acres described in the Schedule appended hereto should be acquired.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 9 of the said Act, the Central Government hereby declares that the land measuring 95.50 acres described in the said Schedule are hereby acquired.

The plans of the areas covered by this notification may be inspected in the office of the Deputy Commissioner, Hazaribagh or in the office of the Coal Controller, 1, Council House Street, Calcutta or in the office of the National Coal Development Corporation Ltd. (Revenue Section), Darbhanga House, Ranchi.

SCHEDULE

Plan No. Rev/II/60.
dated 9-3-60.

(Showing lands to be acquired)

'DHORI BLOCK'

Sl. No.	Village	Thana	Thana No.	District	Area	Remarks
1.	Dhori	Nawadih	68	Hazaribagh	95.50 Acres.	Part
Total Area : 95.50 Acres Approximately						

Plot Nos. to be acquired in village Dhori:—

353 (Part), 940 (Part), 1281 to 1287, 1300, 1302 to 1318, 1320, 1321, 1349 (Part), 1390.

BOUNDARY DESCRIPTION:

AB line passes along the southern boundary of Kargali Colliery.

BC line passes through plot Nos. 353 and 940.

CD line passes along the boundary of plot Nos. 1340 1339, 1338, 1337, 1335, 1334, 1322, 1323, 1324, 1301, 1297, 1299, 1298, 1289, 1288, 1291, 1292, 1293, and 940.

DE line passes through northern bank of river Damodar.

EF line passes through river Damodar.

FG line passes along the central line of river Damodar.

GH line passes through river Damodar.

HI line passes through plot Nos. 1349, and along plot Nos. 1319 and 940.

IA line passes through plot Nos. 940 and 353 and upto the Southern boundary of Kargali Colliery starting point (A).

[No. C2-20(5)/59.]

M. BUTT, Dy. Secy.

(Department of Iron and Steel)**(Iron and Steel Control)***Calcutta, the 25th June 1960*

S.O. 1634.—ESS-COMM/IRON & STEEL.—In exercise of the powers conferred by Sub-clause 1 of Clause 27 of the Iron & Steel (Control) Order, 1956 and with the approval of the Central Government, the Iron & Steel Controller is pleased to fix the special selling price for 1370 tons of used G.C. sheets purchased by the Reception Committee, the Indian Congress Session at Bangalore and to be resold by them to the President, State Co-operative Marketing Society Ltd., Bangalore at Rs. 830 (Rupees eight hundred and thirty) per ton.

[No. AP/25/60/2145.]

A. S. BAM, I.C.S.,
Iron and Steel Controller.

MINISTRY OF FOOD AND AGRICULTURE**(Department of Agriculture)***New Delhi, the 23rd June 1960*

S.O. 1635.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following amendments in the General Central Services Class I and Class II Posts (Central Mechanised Farm, Suratgarh) Recruitment Rules, 1959, published with the notification of the Government of India in the Ministry of Food & Agriculture (Department of Agriculture) No. S.O. 325 dated the 19th January, 1960, namely:—

1. These rules may be called the General Central Services Class I and Class II Posts (Central Mechanised Farm, Suratgarh) Recruitment (Amendment) Rules, 1960.
2. In the Schedule to the General Central Services Class I and Class II Posts (Central Mechanised Farm, Suratgarh) Recruitment Rules, 1959, in column 1, against item No. 4, for the words "Director of Administration", the words "Administrative Officer" shall be substituted.

[No. 1Q-58/59-FR. 1663.]

K. A. ANSARI, Under Secy.

(Department of Agriculture)**(ICAR)***New Delhi, the 22nd June 1960*

S.O. 1636.—In pursuance of the provisions of sub-section (m) of Section 4 of the Indian Oilseeds Committee Act, 1946 (9 of 1946), the Central Government hereby re-nominate Shri Ratilal Mulji Gandhi, Bombay, to be a member of the Indian Central Oilseeds Committee, to represent the exporters of oilseeds and oilseed products, for a term of three years with effect from the 1st April, 1960.

[No. 8-29/60-Com.II.]

AJUDHIA PRASADA, Under Secy.

MINISTRY OF HEALTH*New Delhi, the 21st June 1960*

S.O. 1637.—In pursuance of sub-rule (2) of rule 9 of the Indian Aircraft (Public Health), Rules, 1954, the Central Government hereby approves for the purposes of the said sub-rule, certificates of disinsection obtained in conformity

with the terms of that sub-rule from the Government of the Federal Republic of Germany.

[No. F. 16-2/59-IH.]

M. C. JAIN, Under Secy.

New Delhi, the 21st June 1960

S.O. 1638.—In pursuance of sub-rule (d) of rule 2 of the Indian Medical Council Rules, 1957 published with the notification of the Government of India in the Ministry of Health S.R.O. No. 1319 dated the 16th April, 1957, the Central Government hereby appoints Dr. S. C. P. Sinha, Assistant Director of Health Services (Planning), Bihar, *vice* Dr. Md. Imam retired from service with effect from the 1st March, 1960, as Returning Officer for Bihar for the conduct of election of a member to the Medical Council of India under clause (c) of sub-section (1) of section 3 of the Indian Medical Council Act, 1956, and makes the following amendment in the notification of the Government of India in the Ministry of Health No. 5-40/58-MI dated the 19th December, 1958, namely:—

In the last mentioned notification, against serial No. 5, under column 2, for the existing entry, the following shall be substituted, namely:—

“5. Dr. S. C. P. Sinha, Assistant Director of Health Services (Planning), Bihar.”

[No. 5-40/59-M.I.]

CORRIGENDUM

New Delhi, the 21st June 1960

S.O. 1639.—In the Ministry of Health Order No. F. 5-14/58-MI dated the 25th March, 1960 published on page 1172 of the Gazette of India, Part II, Section 3, Sub-Section (ii) dated the 9th April, 1960 as S.O. 886, for the name ‘Dr. V. Vellut’ appearing therein the following shall be substituted:—

“Dr. C. Vellut”.

[No. 5-14/58-MI.]

(Sd.) Illegible, Under Secy.

MINISTRY OF TRANSPORT AND COMMUNICATIONS

(Department of Communications and Civil Aviation)

New Delhi, the 24th June 1960

S.O. 1640.—In exercise of the powers conferred by sub-section (1) of section 41 of the Air Corporations Act, 1953, the Central Government has, in consultation with the Corporations concerned, re-constituted the Advisory Committees for the Air India International Corporation and the Indian Airlines Corporation. The Committees, as re-constituted, will consist of:—

AIR-INDIA INTERNATIONAL CORPORATION ADVISORY COMMITTEE

Chairman

1. General Manager, Air-India International Corporation.

Members

2. Shri H. C. Mathur, M. P.
3. Shri Joachim Alva, M.P.
4. Shri M. Valiulla, M.P.
5. Shri A. E. Currimbhoy.
6. Shri A. M. M. Arunachalam.
7. Shri B. D. Somani.

8. Shri M. A. Chidambaram.
9. Shri K. P. Goenka.
10. Shri F. C. Bodhwar.
11. Shri S. S. Ali.
12. Shri Somanathan Chettiar.
13. Major-General M. S. Himatsinhji.
14. Director General of Posts and Telegraphs.
15. Director General of Civil Aviation.
16. Director General of Tourism.

Secretary

Secretary, Air-India International Corporation.

INDIAN AIRLINES CORPORATION ADVISORY COMMITTEE

Chairman

1. General Manager, Indian Airlines Corporation.

Members

2. Shri Radha Raman, M.P.
3. Shri Satis Chandra Samanta, M.P.
4. Shri A. Ramaswami Mudaliar, M.P.
5. Shri G. K. Khanna.
6. Shri C. Seshachalam.
7. Shri Vallabhdas V. Mariwalla.
8. Shri G. N. Noel-Tod.
9. Shri K. K. Roy.
10. Shri M. D. Dalmia.
11. Shri Lila Dhar Kotoky, M.P.
12. Shri R. V. Dongre.
13. Mrs. B. H. Zaidi.
14. Director General of Posts and Telegraphs.
15. Director General of Civil Aviation.
16. Director General of Tourism.

Secretary

Secretary, Indian Airlines Corporation.

2. The tenure of appointment of non-official members will be for two years, unless terminated earlier by the Central Government.

[No. 20-CA(1)/60.]

M. M. PHILIP, Secy.

(Departments of Communications and Civil Aviation)

ORDER

New Delhi, the 20th June 1960

S.O. 1641.—In pursuance of rule 160 of the Indian Aircraft Rules, 1937, the Central Government hereby exempts for a further period of six months with effect from 1st July, 1960, all persons in-charge of aircraft engaged in international navigation, from the operation of clause (v) of sub-rule (2) of rule 7 of the said Rules, in so far as it requires such persons to carry in the said aircraft, the aircraft and engine log books, subject to the condition that the working copies of the afore-said documents are carried in the said aircraft.

[No. AR/1937(65)/F. No. 10-A/50-60.]

D. R. KOHLI, Under Secy.

MINISTRY OF IRRIGATION & POWER*New Delhi, the 22nd June 1960*

S.O. 1642.—In exercise of the powers conferred by sub-section (1) of section 4 of the Wakf Act, 1954 (29 of 1954), the Central Government hereby appoints the Administrator of the Laccadive, Minicoy and Amindivi Islands, as Commissioner of Wakfs for the said Islands, and the Tehsildars of Minicoy, Androth and Amen Islands as Assistant Commissioners in their respective areas, for the purpose of making a survey of Wakf properties.

[No. 2(14)/59-MW.]

G. D. KSHETRAPAL, Dy. Secy.

MINISTRY OF WORKS, HOUSING AND SUPPLY*New Delhi, the 21st June 1960*

S.O. 1643.—In exercise of the powers conferred by Section 3 of the Public Premises (Eviction of Unauthorised Occupants) Act, 1958 (32 of 1958), the Central Government hereby appoints the officer mentioned in column 1 of the table below, being gazetted officer of Government, to be estate officer for the purposes of the said Act who shall exercise, the powers conferred, and perform the duties imposed, on estate officers by or under the said Act within the local limits of his jurisdiction in respect of the Public Premises specified in the corresponding entries in column 2 of the said table.

THE TABLE

Designation of officer	Categories of public premises and local limits of jurisdiction
Land and Development Officer, New Delhi.	Premises under the administrative control of Land and Development Office situated within the local limits of his jurisdiction.

[No. 14/3/60-Acc.]

K. SRINIVASAN, Under Secy.

MINISTRY OF RAILWAYS**(Railway Board)***New Delhi, the 22nd June 1960*

S.O. 1644.—In exercise of the powers conferred by section 82-B of the Indian Railways Act, 1890 (9 of 1890), read with sub-rule (1) of rule 4 of the Railway Accidents (Compensation) Rules, 1950, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Railways (Railway Board) No. 893-TGIV/58/3 dated the 28th January, 1960, namely:—

In the Schedule annexed to the said notification, in the entries Nos. 6, 7, 8, 9 and 10 in column 2 against "Mysore" in column 1, the words "Senior Division" shall be inserted after the words "Civil Judge."

[No. 60.TGIV/1026/10/II.]

R. E. de Sa, Secy.

MINISTRY OF REHABILITATION*New Delhi, the 21st June 1960*

S.O. 1645.—Whereas the Central Government is of opinion that it is necessary to acquire the evacuee properties in the Union territory of Delhi specified in the Schedule below for a public purpose, being a purpose connected with

the relief and rehabilitation of displaced Persons, including payment of compensation to such persons;

Now, therefore, in exercise of the powers conferred by section 12 of the Displaced Persons (Compensation and Rehabilitation) Act, 1954 (44 of 1954), it is notified that the Central Government has decided to acquire, and hereby acquires the said evacuee properties.

THE SCHEDULE

Sl. No.	Particulars of evacuee Property	Name of the town and locality in which the evacuee property is situated	Name of evacuee
1	Khasra No. 300 measuring 1 bigha and 4 Biswas.	Village Seclampur	1. Hakim Ali—Son of Murad Ali. 2. Piru Faqir.
2	House No. 248	Village Gandhinagar	Shamsher Singh, Chhaju Shah sons of Murad Shah.
3	Khasra Nos. 835/470/124 and 827/323 measuring 3 Bighas and 2 Biswas.	Village Gandhinagar	Barkat Ali and Ghulam Qadar sons of Mohamed Ramzan.
4	Khasra Sakni Nos. 214 to 230.	Village Gandhinagar	Asghar Ali, Mansur Ali sons of Khan Ali and Musammat Asghra Begum daughter of Khan Ali.
5	Khasra Nos. 408/365 measuring 5 Bighas and 17 Biswas.	Village Gandhinagar.	Asghar Ali, Mansur Ali sons of Khan Ali and Musammat Asghra Begum daughter of Khan Ali.
6	Khasra Nos. 825/323 measuring 2 Bighas and 10 Biswas.	Village Gandhinagar	Sharaf Hussain son of Hamid-uddin muslim.
7	I/205/348	Gali Rajan, Ganda Nala, Kashmiri Gate, Delhi.	Shri Nasir Ali, Hamid Ali, Bashir Ali, Shaukat Ali, Israr Ali, Majid Ali, Anwar Ali, Musammat Asghari and Qawar sons and daughter of Soffroz Ali.
8	I/206/349	Gali Rajan, Ganda Nala, Kashmiri Gate, Delhi.	Nasir Ali, Hamid Ali, Bashir Ali, Shaukat Ali, Israr Ali, Majid Ali, Anwar Ali, Musammat Asghari and Qawar sons and daughter of Soffroz Ali.
9	I/210/356	Gali Rajan, Ganda Nala, Kashmiri Gate, Delhi.	Nasir Ali, Hamid Ali, Bashir Ali, Shaukat Ali, Anwar Ali, Israr Ali, Majid Ali, Musammat Asghari and Qawar sons and daughter of Soffroz Ali.
10	I/211/357	Gali Rajan, Ganda Nala, Kashmiri Gate, Delhi.	Nasir Ali, Hamid Ali, Bashir Ali, Shaukat Ali, Israr Ali, Majid Ali, Anwar Ali, Musammat Asghari, and Qawar sons and daughter of Soffroz Ali.
11	I/211-A/358	Gali Rajan, Ganda Nala, Kashmiri Gate, Delhi.	Nasir Ali, Hamid Ali, Bashir Ali, Shaukat Ali, Israr Ali, Majid Ali, Anwar Ali, Musammat Asghari and Qawar sons and daughter of Soffroz Ali.

(Office of the Chief Settlement Commissioner)

New Delhi, the 22nd June 1960

S.O. 1646.—In exercise of the powers conferred by Sub-Section (i) of Section 6 of the Administration of Evacuee Property Act, 1950 (XXXI of 1950) the Central Government, hereby appoints for the State of Madhya Pradesh, Shri A. R. Malhotra for the time being holding the post of Assistant Settlement Commissioner Incharge Madhya Pradesh as Custodian of Evacuee Property for the purpose of discharging the duties assigned to such officer by or under the said Act with effect from the date he took over charge of his office.

[No. 7(1)AR(G)/60.]

S.O. 1647.—In exercise of the powers conferred by Clause (a) of Sub-Section (2) of Section 18 of the Displaced Persons (Comp. and Rehab.) Act No. 44 of 1954 the Central Government hereby appoints for the State of Madhya Pradesh Shri A. R. Malhotra for the time being holding the post of Assistant Settlement Commissioner, Incharge, Indore region as Managing Officer, for the custody, management and disposal of compensation pool with effect from the date he took charge of his office.

[No. 7(1)AR(G)/60.]

New Delhi, the 24th June 1960

S.O. 1648.—In exercise of the powers conferred by Sub-Section (i) of Section 3 of the Displaced Persons (Compensation & Rehabilitation) Act, 1954 (44 of 1954), the Central Government hereby appoints Shri D. R. Dhall, District Relief and Rehabilitation Officer, Meerut, as Settlement Officer for the purpose of performing the functions assigned to such officers by or under the said Act with effect from the afternoon of 16th May, 1960.

[No. 23(15)/AR-G/60.]

KANWAR BAHADUR,
Settlement Commissioner(A) & Ex-officio, Dy. Secy.

DELHI DEVELOPMENT AUTHORITY

New Delhi, the 23rd June 1960

S.O. 1649.—In pursuance of the provisions of sub-section (4) of Section 22 of the Delhi Development Act, 1957, it is hereby notified that the Delhi Development Authority has replaced at the disposal of the Central Government the nazul land described in the schedule below:—

SCHEDULE

Land measuring 3,040 sq. yds. in Block No. 4-C, Western Extension Area, Karol Bagh, Delhi.

The above land is bounded as follows:—

North	...	Road and railway boundary.
South	...	Street.
East	...	Road No. 6.
West	...	Road No. 6.

[No. L. 1(13)/59.]

B. C. SARKAR, Secy.

MINISTRY OF LABOUR AND EMPLOYMENT

New Delhi, the 24th June 1960

S.O. 1650.—PWA/MINES/RULES/AM.—In exercise of the powers conferred by sub-sections (2), (3) and (4) of section 26, read with section 24 of the Payment of Wages Act, 1936 (4 of 1936), the Central Government hereby makes the following amendments to the Payment of Wages (Mines) Rules, 1956, the same having been previously published as required by sub-section (5) of section 26, namely:—

1. These rules may be called the Payment of Wages (Mines) Amendment Rules, 1960.

2. In the Payment of Wages (Mines) Rules, 1956,—

(i) in rule 2, after clause (k), the following clause shall be inserted, namely:—

“(kk) “Regional Labour Commissioner” means an officer appointed as such by the Central Government;”

(ii) in rules 9, 10, 11, 13 and 19, for the word “Inspector”, wherever it occurs, the words “Regional Labour Commissioner” shall be substituted;

(iii) for rule 18, the following rule shall be substituted, namely:—

“18. *Annual Return.*—Every employer shall send a return in Form V so as to reach the Regional Labour Commissioner not later than the first of February following the end of the year to which it relates endorsing simultaneously a copy thereof to the Inspector having jurisdiction under the Act over the mine.”

[No. 49/24/58-FAC.]

New Delhi, the 25th June 1960

S.O. 1651.—Whereas immediately before the Employees' Provident Funds Act, 1952 (19 of 1959), became applicable with effect from the 1st August, 1956, to the factory known as the Carona Sahu Company Private Limited, Caves Road, Jageshwari, Bombay-24, there was in existence a provident fund common to the employees employed in the factory to which the said Act applies, and the employees in its Head Office specified in the Schedule hereto annexed;

Now, therefore, in exercise of the powers conferred by section 3 of the said Act, the Central Government hereby directs that the provisions of that Act shall also apply to the said Head Office.

SCHEDULE

The Carona Sahu Company Private Limited, Head Office, 221, Dadabhay Naoroji Road, Bombay-1.

[No. PF. II.7(47)/59.]

P. D. GAIHA, Under Secy.

New Delhi, the 24th June 1960

S.O. 1652.—In exercise of the powers conferred by Section 7A of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby makes the following amendment to the notification of the Government of India in the Ministry of Labour & Employment No. S.O. 172 dated 16th January, 1960, namely:—

In the said notification paragraph 2 shall be omitted.

[No. F. 1/46/60-LR-I.]

ORDERS

New Delhi, the 25th June 1960

S.O. 1653.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to Messrs Thakore Lalit and Company, Bombay and their workmen regarding the matters specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Bombay, constituted under section 7A of the said Act.

SCHEDULE

Whether (1) Shri K. V. Sundaram, (2) Shri Muthai Padyachi, (3) Shri K. Mani and (4) Shri Abdulla should be reinstated in service with back wages.

[No. 28/26/60/LRIV.]

New Delhi-2, the 28th June 1960

S.O. 1634.—Whereas an industrial dispute exists between the employers in relation to Messrs Thakore Lalit and Company, Bombay, and their workmen, represented by the Transport and Dock Workers' Union, Bombay;

And whereas Messrs Thakore Lalit and Company and the said Union have, under sub-section (1) of section 10-A of the Industrial Disputes Act, 1947 (14 of 1947), referred the dispute to arbitration by an Arbitration Agreement and have forwarded to the Central Government under sub-section (3) of the said section a copy of the said Arbitration Agreement;

Now, therefore, in pursuance of sub-section (3) of section 10-A of the said Act, the Central Government hereby publishes the said Arbitration Agreement.

AGREEMENT

(Under Section 10A of the Industrial Disputes Act, 1947)

BETWEEN

Messrs Thakore Lalit & Company, Bombay.

AND

Transport & Dock Workers' Union, Bombay.

NAMES OF PARTIES

Representing employers: M/S Thakore Lalit & Company.

Representing workmen: Transport & Dock Workers' Union.

It is hereby agreed between the parties to refer the following industrial dispute to the arbitration of Shri F. Jeejeebhoy, City Ice Building, Bazar Gate Street, Bombay-1.

(i) Specific matters in dispute:

"What should be the fair wage for the workmen covered by the Settlement dated 16th June 1960."

and

"The retrospective effect of the fair wage as fixed shall be decided by the Arbitrator".

(ii) Details of the parties to the dispute including the name and address of the establishment or undertaking involved.

Partners of M/S Thakore Lalit & Company, Shed No. 14, Alexandra Docks, Bombay-1.

Vs.

Transport & Dock Workers' Union, Nagindas Chambers, 2nd Floor, Frere Road, Bombay-1.

(iii) Name of the Union if any, representing the workmen in question:

Transport & Dock Workers' Union, Nagindas Chambers, 2nd Floor, Frere Road, Bombay-1.

(iv) Total No. of workmen employed in the undertaking affected 400.

(v) Estimated number of workmen affected or likely to be affected by the dispute 400.

We further agree that the decision of the said Arbitrator shall be binding on us.

Dated this 16th day of June, 1960.

Signature of the Parties

Witnesses

1. Sd/-

2. Sd/-

1. Sd/-

Partner of M/s Thakore Lalit &
Co. Bombay.

2. Sd/-

Secretary, Transport & Dock
Workers' Union, Bombay.

I, F. Jeejeebhoy hereby consent to act as the sole Arbitrator in this matter.

Sd/- JEEJEEBHAY,

(Signature of the Arbitrator)

[No. 28/41/60/LRIV.]

S.O. 1655.—Whereas an industrial dispute exists between the employers in relation to Messrs R. G. Govan and Company Private Limited, Bombay, and their workmen represented by the Transport and Dock Workers' Union, Bombay.

And whereas Messrs R. G. Govan and Company Private Limited and the said Union have, under sub-section (1) of section 10-A of the Industrial Disputes Act, 1947 (14 of 1947), referred the dispute to arbitration by an Arbitration Agreement and have forwarded to the Central Government under sub-section (3) of the said section a copy of the said Arbitration Agreement;

Now, therefore, in pursuance of sub-section (3) of section 10-A of the said Act, the Central Government hereby publishes the said Arbitration Agreement.

AGREEMENT

(Under Section 10A of the Industrial Disputes Act, 1947)

BETWEEN

M/S R. G. Govan & Co. Private Ltd., Bombay.

AND

Transport & Dock Workers' Union, Bombay.

Name of Parties

Representing employers: Shri H. P. Bhutani for M/S R. G. Govan & Co.

Representing workmen: Shri M. G. Kotwal, Secretary, Transport & Dock Workers' Union.

It is hereby agreed between the parties to refer the following industrial dispute to the arbitration of Shri F. Jeejeebhoy, City Ice Building, Bazar Gate Street, Bombay-1.

(i) Specific matter in dispute:

"What should be the fair wage for the workmen covered by the Settlement dated 16th June, 1960" and

"The retrospective effect of the fair wage so fixed shall be decided by the Arbitrator."

(ii) Details of the parties to the dispute including the name and address of the establishment or undertaking involved.

M/S R. G. Govan & Co. Pvt. Ltd., 15A Horniman Circle, Fort, Bombay-1.
Vs.

Transport & Dock Workers' Union, Nagindas Chambers, 2nd Floor, Frere Road, Bombay-1.

(iii) Name of the Union if any, representing the workmen in question:

Transport & Dock Workers' Union, Nagindas Chambers, 2nd Floor, Frere Road, Bombay-1.

(iv) Total No. of workmen employed in the undertaking affected 800.

(v) Estimated number of workmen affected or likely to be affected by the dispute.....800.

We further agree that the decision of the said Arbitrator shall be binding on us,

Dated this 16th day of June, 1960.

Signature of the Parties.

Witnesses

1. Sd/-
2. Sd/-

1. Sd/-

Manager M/S R. G. Govan & Co.
Pvt. Ltd., Bombay.

2. Sd/-

Secretary, Transport & Dock
Workers' Union, Bombay.

I, F. Jeejeebhoy hereby consent to act as the sole Arbitrator in this matter.

Sd./- F. JEEJEEBHAY,

(Signature of the Arbitrator)

[No. 28/41/60/LRIV.]

G. JAGANNATHAN, Under Secy..

New Delhi, the 25th June 1960

S.O. 1656.—In exercise of the powers conferred by section 87 of the Employees' State Insurance Act, 1948 (34 of 1948), the Central Government hereby exempts the National Instruments Limited, Calcutta, from all the provisions of the said Act, except Chapter V-A, for a period of one year with effect from the date of publication of this notification in the Gazette.

2. The notification of the Government of India in the Ministry of Labour and Employment No. HI-6(90)/56, dated the 8th October, 1956, is hereby cancelled.

[File No. HI-6(225)/57.]

New Delhi, the 28th June 1960

S.O. 1657.—The Government of the State of Assam having nominated in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Employees' State Insurance Act, 1948 (34 of 1948), Dr. B. L. Chowdhury, Director of Health Services, Assam, Shillong, as a member representing the said State on the Medical Benefit Council, in place of Dr. U. C. Bordoloi, the Central Government, in pursuance of the said section 10, hereby makes the following further amendment in the notification of the Government of India

in the Ministry of Labour and Employment No. HI-1(1)/58, dated the 1st July, 1958, namely:—

In the said notification, under the heading 'Members' and sub-head '(Nominated by the State Governments concerned under clause (d) of sub-section (1) of section 10)', for item (5), the following item shall be substituted, namely:—

"(5) Dr. B. L. Chowdhury, Director of Health Services, Assam, Shillong".

[No. F. HI-1(12)/60.]

S.O. 1658.—The Government of the State of Kerala having nominated, in exercise of the powers conferred by clause (d) of section 4 of the Employees State Insurance Act, 1948 (34 of 1948) Dr. T. Bhaskara Menon, Deputy Director of Health Services, South Zone Trivandrum, as a member representing the said State on the Employees' State Insurance Corporation, in place of Dr. Sankara Raman, the Central Government, in pursuance of the said section 4, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Labour and Employment No. HI-1(96)/57, dated the 15th March, 1958, namely:—

In the said notification, under the heading 'Members' and sub-heading '(Nominated by the State Governments under clause (d) of section 4)' for item 17-A, the following item shall be substituted, namely:—

"17-A. Dr. T. Bhaskara Menon, Deputy Director of Health Services, South Zone, Trivandrum."

[No. F. HI-1(13)/60.]

BALWANT SINGH, Under Secy.

New Delhi, the 27th June 1960

S.O. 1659.—In exercise of the powers conferred by clause (1) of article 258 of the Constitution and in supersession of so much of the existing notifications as relate to entrustment of functions regarding mica mines, the President hereby entrusts, with their consent, to the Governments of the States of Andhra Pradesh, Bihar, Madras, Rajasthan and West Bengal, the functions exercisable by the Central Government under the Minimum Wages Act, 1948 (11 of 1948), in so far as such functions relate to the fixation of minimum rates of wages and the review and revision of minimum rates so fixed, for employees employed in mica mines situated within their respective States, subject to the condition that notwithstanding this entrustment, the Central Government may itself exercise the said functions either generally or in any particular case or class of cases.

[No. LWI(I)-2(20)/58.]

B. R. SETH, Dy. Secy.

ORDER

New Delhi, the 27th June 1960

S.O. 1660.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Punjab National Bank Limited, New Delhi and their workmen in respect of the matter specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Delhi, constituted under section 7A of the said Act.

SCHEDULE

Whether the reversion of Shri J. N. Anand, employed in the Branch Office of the Bank at Jangpura, from Daftry to Peon was justified? If not, to what relief is he entitled?

[No. 10(90)/60-LRII.]

S. N. TULSIANI, Under Secy.

